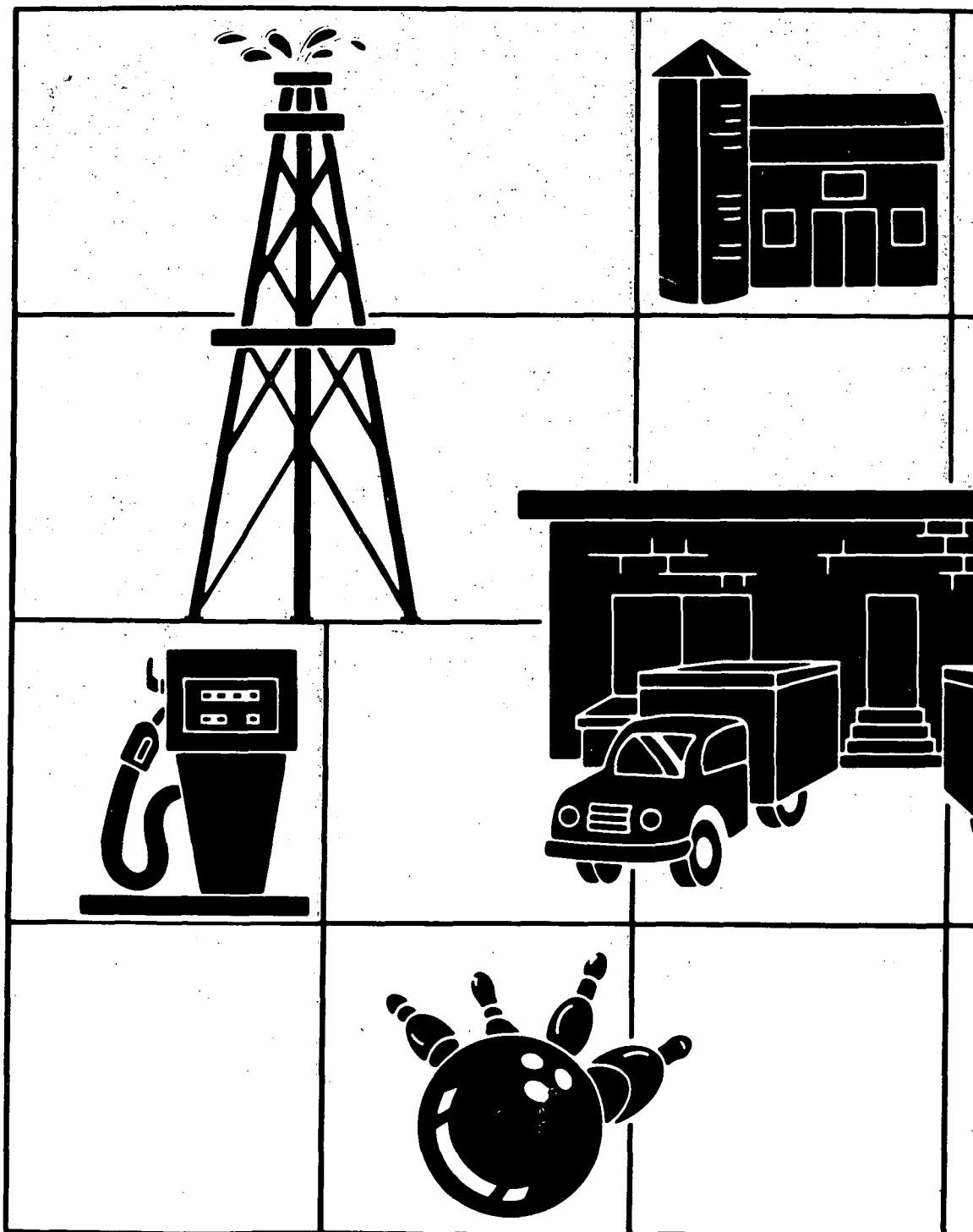


# 1980

Statistics  
of Income

# Partnership Returns



## Statistics of Income

# Other Publications And Related Information

### **SOI Bulletin**

(quarterly publication;  
\$11.00 annual subscription,  
\$3.50 single issue)

#### **Contents, Vol. 1, No. 4, Spring 1982:**

Data from Early 1982 Filings of  
Individual Income Tax  
Returns

Employee Benefit Plan Data,  
1977

Data for Nonresident Alien  
Income and Tax Withheld,  
1971-79

Corporation Income Tax Return  
Data, 1979

Windfall Profit Tax Liability  
Data, Second Quarter, 1981

#### **Contents, Vol. 2, No. 1, Summer 1982:**

Data on Unincorporated  
Business Activity, 1980

Data on Nonresident Alien  
Income and Tax Withheld,  
1980

Paid Preparer and Form W-2  
Usage, Individual Income  
Tax Returns, 1981

Sales of Capital Assets  
Reported on Individual  
Income Tax Returns,  
1973-1980

Windfall Profit Tax Data,  
Third Quarter, 1981

#### **Contents, Vol. 2, No. 2, Fall 1982:**

Residential Energy Credit,  
1978-1980

Private Foundations, 1979

Environmental Excise Taxes,  
1981-1982

Projections of Tax Return  
Filings, 1983-1990

Windfall Profit Tax  
Liability, 1981

### **Published Regular Reports**

Individual Income Tax Returns,  
1980 (218 pp., \$7.50)

Sole Proprietorship Returns, 1979-  
1980 (225 pp., \$7.50)

Corporation Income Tax Returns,  
1978-1979 (256 pp., \$8.00)

Partnership Returns, 1979  
(111 pp., \$5.50)

### **Published Supplemental Reports**

#### **International Income and Taxes:**

Foreign Income and Taxes  
Reported on U.S. Tax Returns,  
1976-1979

Foreign Income and Taxes Reported  
on Individual Income Tax Returns,  
1972-1978 (73 pp., \$4.25)

Domestic International Sales  
Corporation Returns, 1972, 1973  
and 1974 (192 pp., \$6.00)

Foreign Tax Credit Claimed on  
Corporation Returns, 1974 (158  
pp., \$5.50)

U.S. Corporations and their  
Controlled Foreign Corporations,  
1974-1978 (165 pp., \$6.00)

#### **Other:**

Sales of Capital Assets Reported on  
Individual Income Tax Returns,  
1973 (263 pp., \$7.00)

Individual Retirement  
Arrangements, 1976 (37 pp.,  
\$2.50)

Individual Income Tax Returns,  
Contents of Reports for 1967-1976  
(15 pp., \$1.50)

Estate Tax Returns, 1976 (60 pp.,  
\$3.25)

Private Foundations, 1974-1978 (113  
pp., \$4.75)

### **Selected Reports in Preparation**

Corporation Income Tax Returns,  
1980

Partnership Returns, 1957-81  
Sole Proprietorship Returns,  
1957-81

Individual Income Tax Returns, 1981  
SOI Bulletin, Winter 1982-83

### **Computer Files Available**

Individual Tax Model File, 1966-1980  
(Includes State Tax Model File,  
1979-1980)

State Tax Model File, 1977-1980  
Corporation Source Book, 1965-  
1976

Other tape files include:

Estate Tax File, 1972, 1976

Private Foundations File, 1974

Employee Plans File, 1977

Exempt Organizations File, 1975

### **Microfilm Files Available**

Corporation Source Book,  
1977-1979

### **Ordering Information**

Statistics of Income reports are for  
sale by the Superintendent of  
Documents, U.S. Government  
Printing Office, Washington, DC  
20402.

Public-use magnetic tape files are  
available on a reimbursable basis  
by writing to the Statistics of  
Income Division, Internal Revenue  
Service, Washington, DC 20224.

# 1980

## Statistics of Income

# Partnership Returns

Publication 369 (12-82)

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**Department of the Treasury**  
**Internal Revenue Service**

**Roscoe L. Egger, Jr.**  
Commissioner

**M. Eddie Heironimus**  
Assistant Commissioner  
(Returns and Information  
Processing)

**Fritz Scheuren**  
Director, Statistics of  
Income Division

**Lillie B. Dorsey**  
Chief, Corporation Statistics Branch

This report presents data from the 1980 partnership returns including receipts, cost of sales and operations, deductions, net income (deficit), capital gains (losses), and number of limited partnerships. Classifications are by industry, size of business receipts, size of total assets, States, and number of partners.

Special Statistics of Income tabulations can be produced on a reimbursable basis upon request to the Director, Statistics of Income Division, D:R:S, Internal Revenue Service, Washington, DC 20224.

### **Suggested Citation**

Internal Revenue Service  
Statistics of Income—1980  
Partnership Returns  
U.S. Government Printing Office  
Washington, DC 1982

For sale by the Superintendent of Documents,  
U.S. Government Printing Office,  
Washington, DC 20402

COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

December 21, 1982

The Honorable Donald T. Regan  
Secretary of the Treasury  
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the complete report, Statistics of Income--1980, Partnership Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws.

The report presents information on receipts, cost of sales and operations, deductions, net income (deficit), capital gains (losses), and number of limited partnerships. Classifications are by industry, size of business receipts, size of total assets, States, and number of partners.

With kind regards,

Sincerely,

A handwritten signature in cursive script, appearing to read "Roscoe Eggen".



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# Section 1

# Introduction and Summary\*

The statistics in this report are estimates derived from a stratified probability sample of the 1.5 million partnership returns filed for Income Year 1980.

The report is organized into five sections. Section 1 is an introduction and summary of partnership activity for the year, including law changes from the prior year. Section 2 describes the sampling methodology and limitations of the data. Section 3 consists of tabulations for partnerships active during 1980. (Also included in Section 3 is Table 9, a corrected version of Table 4: Selected Items, by Selected Industries and Size of Total Assets, from the 1979 report.) Section 4 contains an explanation of the terms used in the report. Section 5 consists of the return forms and instructions.

Following Section 5 is a user survey designed to help the Statistics of Income Division determine the exact needs of users of this report. Your cooperation in completing this form is much appreciated.

## RETURNS COVERED

Partnerships, as defined by the Internal Revenue Code, include joint ventures, syndicates, groups, pools, and other associations of two or more persons organized for profit that were not specifically classified in the Code as corporations. Partnerships are not taxable as such; the partners, who can be individuals, estates, trusts, partnerships, or corporations, report their share of the partnership's taxable income (or loss) on their own (e.g., individual, corporation, etc.) income tax returns.

Not all partnership business activity for Income Year 1980 is represented in these statistics. If there were special agreements among the partners to allocate certain income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partnership's income. They were reportable only on the partners' returns (although not always identifiable as such) and thus are not included here. The statistics also do not include deductions for charitable contributions, most dividends received from domestic corporations, foreign taxes paid, additional first year depreciation, and depletion on oil and gas properties, which were reported by the partners on their returns and not by the partnership.

In addition, the parties involved in joint production, extraction, investment, or use agreements that did not involve selling services or property produced or extracted could elect, under Code section 761, not to be considered as partnerships. The partners in such agreements reported their share of the business income and deductions on their own returns, and no return was filed for the group. The extent of these business activities is not known.

## HIGHLIGHTS FOR 1980

As Figure A indicates, there are several data items in this report which show significant changes from the amounts reported for 1979. Two of these deserve special attention: the number of partners and partnership net income less deficit. The number of partners showed an increase of 21.1 percent, from 7.0 million to 8.4 million. This large increase, coupled with the fact that the number of returns increased by only 5.6 percent, caused the average number of partners per return to rise from 5.4 to 6.1. While this increase in the average number of partners per return was rather large, it is consistent with the trend of increasing average number of partners shown in Figure B. This graph indicates that between 1970 and 1980, the average number of partners fell from the previous year only twice, for 1971, when it fell from 4.0 to 3.9, and for 1978, when it fell from 5.3 to 5.0. Overall, the average number of partners rose from 4.0 for 1970 to 6.1 for 1980.

An examination of the average number of partners by industrial division for 1970 and 1980 (Figure C) gives an indication of the cause for the increase in number of partners. Two divisions in particular showed sizable increases in the number of partners over this period. From 1970 to 1980, the mining division showed an increase from 12.9 to 20.6 - an increase of 7.7 partners per return, or 60 percent. Finance, insurance, and real estate increased from 6.2 to 8.7 - an increase of 2.5 partners per return, or 40 percent. There were a significant number of partnerships organized as tax shelters in these two industrial divisions. Since tax shelters are designed to allow large numbers of investors to participate, it is not at all surprising to see the largest rise in number of partners in those industries where tax shelters are most common.

The second data item showing a significant change from 1979 is partnership net income less deficit, which fell from \$15.2 billion for 1979 to \$8.2 billion for 1980, a decrease of 46 percent. This is the largest drop ever registered in partnership net income less deficit since the initiation of the annual partnership Statistics of Income program for 1957. Overall net income less deficit decreased by \$7.0 billion, and every industrial division except services showed a decrease for 1980. The largest drops were registered in finance, insurance, and real estate, which fell by \$3.7 billion, and mining, which dropped by \$1.7 billion. While the overall drop in net income less deficit may be explained, at least partially, by the economic recession experienced in 1980, the fact that the same industries which had the largest increase in average number of partners also had the largest decrease in net income less deficit suggests that increased tax shelter activity was also partially responsible for the large drop in net income less deficit.

\*This report was prepared by Patrick Piet of the Special Projects Section of the Corporation Statistics Branch under the direction of Linda Taylor and David Watson.

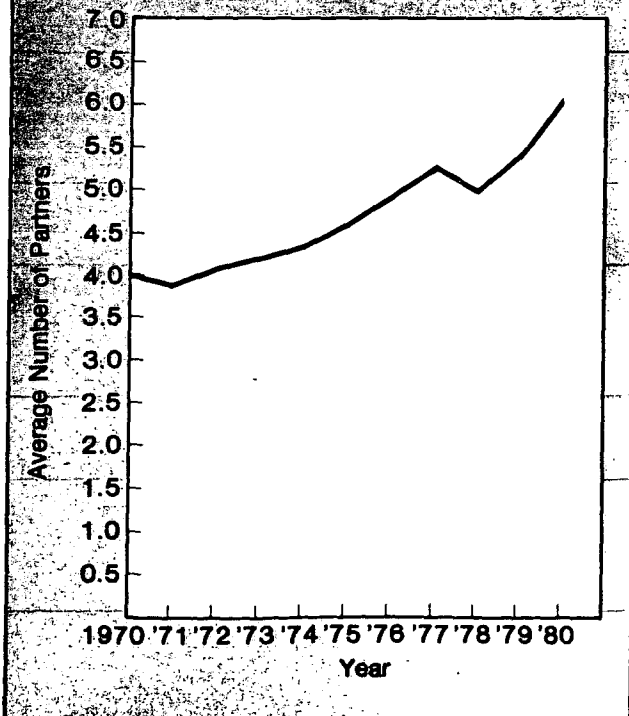
Figure A.—Selected Items for Partnerships, 1979 and 1980

[All figures are estimates based on samples—money amounts are in billions of dollars]

Item	1979	1980	Change, 1979 to 1980	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of partnerships, total.....	1,375,919	1,467,132	91,213	6.6
Inactive partnerships <sup>1</sup> .....	76,326	62,537	-13,789	-18.1
Active partnerships.....	1,299,593	1,379,654	80,061	6.2
Number of partners.....	6,954,767	8,419,899	1,465,132	21.1
Total assets.....	447.1	597.5	150.4	33.6
Total receipts.....	258.2	292.0	33.8	13.1
Business receipts.....	242.7	271.1	28.4	11.7
Total deductions.....	243.0	283.7	40.7	16.7
Cost of sales and operations.....	102.1	113.9	11.8	11.6
Depreciation.....	17.7	21.6	3.9	22.0
Taxes paid.....	8.3	9.6	1.3	15.7
Interest paid.....	21.3	28.4	7.1	33.3
Payroll.....	26.1	29.3	3.2	12.3
Guaranteed payments to partners.....	4.1	4.7	0.6	14.6
Net income.....	40.0	45.1	5.1	12.8
Deficit.....	24.8	36.8	12.0	48.4
Net income (less deficit).....	15.2	8.2	-7.0	-46.1

<sup>1</sup> Includes amended and duplicate returns (see Section 2).

**Figure B**  
Average number of partners per return,  
1970-1980



An additional factor which contributed to the drop in net income less deficit in the mining division was the decontrol of domestic crude oil prices initiated in 1980. Allowing the price domestic producers could charge for crude oil to rise encouraged the formation of many new oil and gas extraction partnerships. These partnerships generally have large net losses in the first years of existence, because they are allowed to deduct development costs (known as intangible drilling costs) as these costs are incurred rather than allocating them over the life of the well. (Intangible drilling costs are reported by partnerships on the line for "other deductions", and thus are not specifically identifiable.)

A study of the sampled returns used to estimate the 1980 figures revealed that there was a large number of oil and gas partnerships formed in 1980 and that these partnerships tended to have large net losses. The fact that the decontrol of oil prices encouraged the formation of new oil and gas partnerships has been confirmed both by IRS field personnel and by representatives of investment companies which organize these activities.

Reasons for the large drop in net income less deficit for returns in finance, insurance, and real estate have not been as easily identified and substantiated. However, the large rise in interest rates during 1980 appears to be primarily responsible for the drop in net income. For 1979, interest deducted by partnerships amounted to \$16.1 billion, and for 1980, to \$21.5 billion, an increase of \$5.4 billion or over 33 percent, while total deductions increased from \$76.8 billion to \$91.4 billion, an increase of 19 percent. Also, the interest deduction represents the largest single deduction item for partnerships in finance, insurance, and real estate.

Figure C.--Average Number of Partners by Industrial Division, 1970 and 1980

Industrial division	Average number of partners per return			
	1970	1980	Change number	Change percent
	(1)	(2)	(3)	(4)
All returns.....	4.0	6.1	2.1	52.5
Agriculture, forestry, and fishing.....	2.6	3.0	0.4	15.4
Mining.....	12.9	20.6	7.7	59.7
Construction.....	2.2	2.4	0.2	9.1
Manufacturing.....	2.5	3.0	0.5	20.0
Transportation, communication, electric, gas, and sanitary services.....	2.4	3.6	1.2	50.0
Wholesale and retail trade.....	2.3	2.4	0.1	4.3
Finance, insurance, and real estate .....	6.2	8.7	2.5	40.3
Services.....	3.0	3.6	0.6	20.0

The interest paid by financial enterprises to obtain funds is analogous to the cost of raw materials for manufacturing concerns. Any increase in this cost would have an impact on the profitability of the business. Insurance and real estate firms also rely heavily on borrowed funds in order to conduct business and thus would be adversely affected by an increase in interest rates.

In summary, the economic recession of 1980, the decontrol of domestic crude oil prices, an increase in tax shelter activity, and the sharp increase in interest rates combined to produce the largest drop in net income less deficit ever recorded in the partnership statistics.

#### RECONCILIATION OF PARTNERSHIP NET INCOME FIGURES

The amount of net income less deficit in this report is \$8.2 billion, compared with an estimate of \$9.4 billion reported by individual taxpayers in the report Statistics of Income--1980, Individual Income Tax Returns. While the figure is fairly close between the two reports, the components of net income and loss differ greatly. In this report, returns with income only reported a total of \$45.1 billion, while in the individual report, net profit from partnerships was reported as \$25.6 billion. Similarly, net loss in this report is \$36.8 billion, while in the individual report it is listed as \$16.2 billion. The primary reason for these wide differences in net income and net loss figures is that on individual returns, taxpayers often combine net income or loss for several partnerships; very often there are both partnership gains and losses reported on the same return. The gains and losses reported cancel each other out, resulting in smaller magnitudes of net income and net loss in the individual report.

The difference in net income less deficit between the two reports can be explained by noting several factors. First, it should be noted that all figures

in both reports are estimates based on samples of returns and are subject to sampling variability. Also, not all partners are individuals; some are corporations, estates, trusts, or other partnerships. To the extent that a taxable entity (i.e., a corporation, estate, or trust) was a partner in a partnership, its share of income from the partnership will be reported on that entity's tax return and not on an individual tax return. No statistics are available to measure the amount of partnership income attributable to partners which are not individuals.

Another factor accounting for the difference between net income less deficit from the two reports is that not all partnerships are required to file a return (see "Returns Covered"). Also, partnership net income less deficit reported on individual income tax returns includes guaranteed payments of salaries and interest to partners, which is allowed as a deduction in computing partnership net income. Finally, some difference in net income less deficit occurs because of differences in the accounting period used by the partnership and the partners. This can result in the partnership's income being reported in one year's Statistics of Income report for partnerships and the partner's income in a different year's individual Statistics of Income report.

#### CHANGES IN LAW

There was only one major change in law which affected the comparability of the statistics in this report with those from prior years.

The limit on wages subject to social security (FICA) tax was increased from \$22,900 in 1979 to \$29,700 in 1980. In addition, the tax rate was raised from 6.13 percent in 1979 to 6.65 percent in 1980. An employer was required to match the FICA tax withheld from its employees' wages. In the statistics, the employer's share of the FICA tax is generally included in the "taxes paid" deduction.

## Section 2

## Description of the Sample and Limitations of the Data\*

This section describes the sample criteria and selection of returns, the method of estimation and presentation of the data, and the sampling variability of the estimates contained in this report. It also describes some of the nonsampling error limitations of the data.

### SAMPLE SELECTION

The data presented in this report are estimates based on a stratified probability sample of unaudited Forms 1065, Partnership Returns of Income, filed during Calendar Year 1981.

The returns were stratified into sampling classes by computer, based upon the principal business activity, the size of gross receipts and total income or

loss, and total assets. Returns were selected from the various sample strata at rates ranging from 0.2 percent to 100 percent. As indicated in Figure D, this procedure yielded a sample of 45,770 returns from a population of 1,467,132 returns.

Amended and tentative returns were excluded from the sampling procedure because another return filed by the same partnership was subjected to sampling. Duplicate returns, which usually resulted when two or more partners filed a return for the same partnership, as well as returns of inactive partnerships, were sampled but not included in the tabulations (other than in Figures A and D) presented in this report. As Figure A indicates, there was an estimated total of 62,537 inactive, amended (identified as such after sample selection), and duplicate returns filed.

Figure D.--Partnerships: Number of Returns in the Population and Sample, 1980

Description of the sample strata		Number of returns	
		Population	Sample
Total.....		1,467,132	45,770
Returns with primary business activity code 6511, <sup>1</sup> total.....		408,326	8,421
<u>Net receipts and total income or deficit</u>	<u>Total assets</u>		
Both under \$5,000,000.....	Not reported or under \$200,000.....	239,155	862
Both under \$5,000,000.....	\$200,000 under \$1,000,000.....	116,432	1,646
Both under \$5,000,000.....	\$1,000,000 under \$5,000,000.....	44,876	2,827
Both under \$5,000,000.....	\$5,000,000 under \$25,000,000.....	6,998	2,221
Both under \$5,000,000.....	\$25,000,000 or more.....	865	865
At least one \$5,000,000 or more	or Any amount.....		
Returns with primary business activity codes other than 6511, total.....		1,058,806	37,349
<u>Net receipts and total income or deficit</u>	<u>Total assets</u>		
Both under \$200,000.....	Not reported or under \$100,000.....	710,345	6,451
Both under \$200,000.....	\$100,000 under \$1,000,000.....	171,158	5,713
Both under \$1,000,000 and at least one \$200,000 or more.....	Not reported or under \$1,000,000.....	120,515	6,055
Both under \$1,000,000.....	\$1,000,000 under \$5,000,000.....	25,087	3,523
Both under \$5,000,000 and at least one \$1,000,000 or more.....	Not reported or under \$5,000,000.....	21,556	5,462
Both under \$5,000,000.....	\$5,000,000 under \$25,000,000.....	5,015	5,015
Both under \$5,000,000.....	\$25,000,000 or more.....	5,130	5,130
At least one \$5,000,000 or more.....	or Any amount.....		

<sup>1</sup>Primary business activity code 6511 is defined as: real estate operators (except developers) and lessors of buildings.

\*Paul B. McMahon designed the sample and monitored and coordinated its implementation. He is member of the Operations Section, Corporation Statistics Branch (Sandra McDowell, Acting Chief).

## METHOD OF ESTIMATION AND PRESENTATION OF THE DATA

The estimates in the tables were computed using weighting factors obtained by dividing the computer count of returns filed in a sampling class by the number of returns sampled in that class. In contrast to prior years' practice of converting decimal weights into integer weights, for 1980, weights computed to two decimal places were applied to the data in the sampled returns. (See "Decimal Weighting" below).

Whenever a weighted frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific partnerships. These combinations and deletions were indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns were considered to be unreliable. They were noted by a single asterisk (\*) to the left of the data item unless all of the sampled returns were selected at the 100 percent rate. The method of determining whether to mark an estimate with an asterisk under this "rule of ten" was changed for the 1980 report. In prior years, the unweighted frequency for the particular estimate was considered. This year, however, the total unweighted number of returns in that classification (i.e., state, size class, etc.) determined whether to place an asterisk beside an estimate. In practice, this means that an entire line of data received an asterisk rather than on a cell-by-cell basis. A dash (-) in place of a frequency or amount estimate indicates that no return in the sample had that characteristic.

## SAMPLING VARIABILITY

The sample used in this study is one of several possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. This difference among the possible samples' estimates is called sampling variability. The standard error of an estimate is a measure of the variation among the possible estimates, and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation is the standard error of an estimate expressed as a percent of the estimate. The standard error, when added to and subtracted from the value of the estimate, provides upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Figure E provides upper limit coefficients of variation for se-

lected numbers of returns. These upper limit coefficients of variation exceed the actual coefficient of variation for estimates of numbers of returns, and hence are only intended as a general indication of the reliability of the data. The upper limit coefficients of variation are not applicable to estimates of money amounts.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the average result of all possible different samples. For example, in table 3, column 1, the number of returns for apparel and accessory stores in the wholesale and retail trade division is shown as 14,606. A coefficient of variation of 19.9 percent is obtained by using Figure E.

The standard error of the estimate  $SE(X)$ , is needed to construct the interval estimate; it is the product of the estimate,  $X$ , and its coefficient of variation,  $CV(X)$ :

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= 14,606 \cdot (0.199) \\ &= 2,907 \text{ returns.} \end{aligned}$$

The  $SE(X)$  value (2,907 returns) is then subtracted from and added to the estimate  $X$  to construct a 68 percent confidence interval estimate. The interval is computed using this formula:

$$(X - SE(X)) \leq Y \leq (X + SE(X))$$

with 68 percent confidence, where  $Y$  is the population value estimated by  $X$ . Based on the data for this example, the interval estimate is from 11,699 (14,606 - 2,907) returns to 17,513 (14,606 + 2,907) returns. A conclusion that the average estimate of the number of returns lies within an interval computed in this way would be correct for approximately two-thirds (68 percent) of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence limits, multiply the  $SE(X)$  value by two. (For this example, the resulting interval would be from 8,792 returns to 20,420 returns).

## INDUSTRIAL CLASSIFICATION

Each active partnership return in the statistical sample was assigned to an industry class, even though that partnership may have been engaged in more than one kind of industrial activity. The industry groups used were based on the Standard Industrial Classification (SIC) Manual, 1972 edition (authorized by the Statistical Policy Branch, Office of Information and Regulatory Affairs, Office of Management and Budget), modified, where necessary, to fit the information available from tax returns for identifying industries.

Returns in the sample were examined during statistical processing, and each was assigned an industry code. In assigning the industry code, the following factors were considered: the partnership's description of its business activity and its principal product or service, the code entered on the return by the partnership to describe its principal business activity, the sources of the partnership's income, the nature of its expenses, and, where necessary, information from various reference books, such as Dun and Bradstreet reports, Moody's Manuals, and Thomas' Register of American Manufacturers.

The fact that, in all cases, a partnership was assigned to a single industry is a limitation of the data. Since some partnerships are engaged in several business activities, some data in the partnership industry groups are not necessarily related to the industrial activity under which they are shown.

Figure E.--Upper Limit Coefficients of Variation for National Level Estimates

Number of partnerships	Coefficient of variation (Percent)
2,200.....	50
4,500.....	35
14,000.....	20
55,000.....	10
220,000.....	5
1,400,000.....	2

NOTE: These coefficients of variation are applicable to frequency (number of returns) estimates only. Do not use with estimates of money amounts.

To estimate an upper limit coefficient of variation (cv) for a frequency not given above, use linear interpolation. For example, the cv for an estimate of 30,000 returns has an upper limit cv of 16%.

The industry classification system used for 1980 was unchanged from 1979. In the report Statistics of Income--1978, Partnership Returns, a comparison can be found of the SIC groupings and the industries used here.

#### STATE CLASSIFICATION

A partnership was classified by State according to the mailing address shown on the return form. The mailing address usually reflected the State where the partnership conducted its business. However, some partnerships may have used other addresses, such as a business office or a private residence of one of the partners, the office of a practitioner who prepared the return, or a post office box. The geographic data are subject to limitations to the extent that the State used in the mailing address differed from the State in which the partnership actually did business. Additional discrepancies resulted when a partnership was engaged in business operations in more than one State. This was characteristic of some of the larger partnerships, or those engaged in particular industrial activities (such as security dealers), or those whose mailing address represented merely the location of the office where their books of account were maintained.

Since the sample of partnership returns was designed to yield national rather than State statistics, reliable State estimates are not available for many industry classes; hence, in the State tabulation (Table 6), it was decided to present only a few selected data items and no industrial detail.

#### DECIMAL WEIGHTING

As mentioned previously, the practice of using integer weight factors to weight the sample returns up to population figures was discontinued for the 1980 report. Instead, weights computed to two decimal places were used for weighting sample returns. Under the previous system, if a weight of 2.24 was computed for a sampling class, 24 percent of the returns in that class systematically received an integer weight of 3, and 76 percent received an integer weight of 2. This year, however, if a weight of 2.24 was computed for a sampling class, all returns in that class would receive a weight of 2.24. This change was made for two reasons.

First, decimal weighting improves the accuracy of estimates. This is due to the possibility that under the integer weighting system, returns with amounts toward the upper end of the sampling class could obtain larger weights. For example, the decimal weight for the class with assets \$5,000,000 under \$25,000,000 might be 2.24. A return falling in that class reporting total assets of \$24,900,000 could receive an integer weight of 3, yielding a weighted estimate of total assets from that return of \$74,700,000. However, using decimal weighting, the return and all other returns in the sample class would receive a weight of

2.24. Thus, the return would yield a weighted estimate for total assets of \$55,776,000, which differs from the estimate using integer weighting by \$18,924,000. While the system for deciding which weight is applied to a return under the integer weighting system was designed to minimize the chances of the occurrence described above, the possibility of such an event still existed. Decimal weighting, by giving the same weight to all returns in a sampling class, eliminates the possibility of distortions in the estimates of the type described above.

The second reason for using decimal weighting is that it is a much simpler method of assigning weights. Therefore, the chance of assigning an incorrect weight to a return is significantly reduced. However, one aspect of the use of decimal weights should be mentioned. Because integer weights are whole numbers, all weighted frequencies were in whole numbers; however, using decimal weights produces weighted frequencies (i.e., number of partnerships) that must be rounded to the nearest integer. This rounding may produce a discrepancy between totals and the corresponding detail. (Because money amounts are rounded to the nearest thousand, there has always been a discrepancy between amount totals and corresponding detail.) For example, detail industries under "Agricultural Services" in column 1 of table 3 add to 12,509, while the total for this industrial group is shown as 12,510.

However, the benefits of increased accuracy in weighting using decimal weights outweigh the small differences observed in frequency totals.

#### OTHER DATA LIMITATIONS

Various techniques were used to control and improve the quality of the data during the processing stages. During sampling, in order to make sure that the sample was being selected according to the sample design, a comparison was made between the expected and realized number of returns sampled. During statistical editing, editors were instructed to correct tax return errors wherever possible through reference to other entries on the return or accompanying schedules and to adjust data to achieve consistency in statistical definitions.

The quality of the editing was controlled by means of a continuous subsampling verification system at the processing centers which resulted in 17.8 percent of the documents being reviewed. (All errors found in the review were corrected.)

Prior to tabulation, numerous computer tests were applied to each return record to check for inconsistencies. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of the provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, and the statistical techniques used in data processing.

## Section 3

## Basic Tables

### INDUSTRY MEASUREMENTS

Partners, partnerships, total assets, business receipts, selected deductions, net income, and capital gains (common to each table listed below):

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Total assets and income statement: selected industries (table 1), 10

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Partners, partnerships, total assets, business receipts, selected deductions, net income, and capital gains: selected industries (table 3), 28

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Partners, partnerships, total assets, business receipts, selected deductions, net income and capital gains: selected industries (tables 5,9\*), 49, 70

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Partners, partnerships, total assets, business receipts, selected deductions, net income and capital gains (table 6), 61

\* Table 9 is a corrected version of table 4 from the 1979 Partnership Publication No. 369 (5-82); it presents the same data as are shown for 1980 in table 5 (Selected Items by Selected Industries and Size of Total Assets).



## Partnership Returns/1980

Table 1.—Total Assets and Income Statement for Selected Industries

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All industries	Agriculture, forestry, and fishing								
		Total	Farms							
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Partnerships With and Without Net Income</b>										
Number of partnerships.....	1,379,654	126,224	108,094	41,888	1,970	9,742	1,412	22,159	6,162	17,460
Number of partners.....	8,419,899	380,982	330,749	123,527	4,763	50,791	4,858	60,764	16,156	48,391
Total assets.....	597,503,923	24,594,928	22,461,485	9,052,178	492,432	2,878,380	583,032	4,515,934	802,829	2,926,772
Total receipts.....	291,998,116	23,330,794	20,813,644	7,301,831	769,300	1,467,247	1,025,799	4,343,860	1,041,395	3,560,889
Business receipts.....	271,108,833	21,610,584	19,173,526	6,548,618	703,468	1,321,727	938,289	3,996,261	990,390	3,355,153
Income from other partnerships and fiduciaries.....	1,277,313	11,031	10,441	5,544	167	3,670	2	856	26	136
Nonqualifying dividends.....	183,880	3,451	3,397	619	—	240	2	2,223	1	298
Interest received.....	10,869,324	160,795	154,219	56,648	3,427	26,080	3,300	46,073	5,405	9,979
Rents received.....	1,179,617	158,366	149,698	72,783	5,381	14,093	6,273	31,927	4,655	8,367
Royalties.....	722,627	26,324	26,111	3,380	50	501	177	20,409	215	876
Farm net profit.....	19,700	12,080	12,080	8,682	—	—	—	673	763	1,962
Net gain, noncapital assets.....	1,101,631	136,740	118,922	42,249	984	7,059	1,872	30,426	2,996	28,413
Other receipts.....	5,535,192	1,211,424	1,165,249	463,309	55,825	93,878	75,885	215,011	36,945	155,705
Total deductions.....	283,749,460	22,859,246	20,387,291	6,832,042	739,314	1,521,656	1,053,658	4,491,720	1,086,738	3,316,730
Cost of sales and operations.....	113,885,668	13,725,017	12,558,767	3,747,898	459,518	742,214	830,939	3,089,447	780,991	2,095,290
Inventory, beginning of year.....	13,255,671	577,980	517,464	133,594	2,046	21,970	53,795	236,480	11,172	29,644
Purchases.....	70,439,607	4,522,219	3,786,119	696,825	22,362	80,729	572,398	1,821,244	168,878	157,514
Cost of labor.....	7,015,547	1,323,808	1,229,026	403,940	144,151	232,088	13,018	132,746	58,771	168,132
Material and supplies.....	5,603,874	493,934	427,106	132,541	32,235	41,607	3,765	63,145	10,769	88,045
Other costs.....	32,260,929	7,411,040	7,148,033	2,520,029	258,896	394,865	271,913	1,065,477	541,811	1,682,797
Less: Inventory, end of year.....	14,689,960	603,964	548,982	139,032	172	29,045	83,950	229,644	10,409	30,843
Salaries and wages.....	22,336,337	329,252	330,909	54,084	1,834	21,554	4,036	12,289	1,711	9,448
Less: Jobs credit.....	19,815	395	269	16	—	240	—	14	—	—
Guaranteed payments to partners.....	4,746,253	262,900	204,531	68,812	7,048	22,545	2,810	37,673	5,759	45,213
Rent paid.....	6,631,627	978,139	937,833	499,916	48,531	34,649	24,986	167,182	28,040	112,481
Interest paid.....	28,362,386	1,738,249	1,611,661	614,203	35,334	185,104	40,106	358,750	59,179	241,668
Taxes paid.....	9,553,145	409,233	364,313	143,991	21,036	48,062	4,865	54,058	12,148	57,522
Bad debts.....	392,259	13,165	7,864	5,526	—	82	200	1,478	57	351
Repairs.....	4,910,831	858,102	778,017	382,291	27,743	44,787	8,619	100,539	35,157	153,061
Depreciation.....	21,576,190	1,821,456	1,626,626	692,031	39,578	126,409	23,398	248,224	76,115	326,326
Amortization.....	583,353	2,081	1,251	176	—	627	12	312	(1)	17
Depletion.....	370,594	6,880	2,373	1,484	6	61	72	860	1	81
Pension, profit sharing, annuity, and bond purchase plans.....	384,956	4,740	3,487	1,468	523	206	12	444	3	714
Employee benefit plans.....	716,304	17,041	13,428	2,968	2,207	1,931	608	1,827	285	2,638
Net loss from other partnerships and fiduciaries.....	4,702,654	56,931	53,910	3,824	831	16,011	727	16,674	—	8,963
Farm net loss.....	13,969	5,568	5,568	676	—	—	32	4,859	—	—
Net loss, noncapital assets.....	716,247	27,803	22,719	5,699	—	2,443	724	3,276	1,633	8,529
Other deductions.....	63,886,500	2,603,105	2,064,303	607,009	95,126	275,209	111,513	394,241	85,659	254,429
Net income (less deficit).....	8,248,656	471,548	426,353	469,790	29,986	-54,409	-27,860	-147,861	-45,344	244,159
Net income.....	45,061,756	2,538,830	2,239,110	1,045,390	76,342	208,735	30,554	358,392	54,409	366,192
Deficit.....	36,813,101	2,067,282	1,812,757	575,600	46,356	263,144	58,414	506,253	99,752	122,033
<b>Capital gains and losses allocable to partners:</b>										
Net short-term capital gain (less loss).....	-4,528	-7,017	-6,811	-3,918	—	953	616	-4,361	-36	86
Net long-term capital gain (less loss).....	6,386,412	217,832	211,902	44,805	1,741	18,047	1,015	104,328	6,459	31,692
<b>Partnerships With Net Income</b>										
Number of partnerships.....	774,173	72,363	63,121	27,397	1,601	4,370	425	11,210	2,509	12,741
Number of partners.....	4,822,203	205,477	183,494	82,226	3,704	18,821	1,254	27,944	6,812	35,671
Total assets.....	274,759,272	12,075,949	11,302,098	5,182,198	322,672	1,156,504	264,190	1,849,919	387,826	1,773,850
Total receipts.....	214,243,565	15,520,829	13,771,724	5,287,049	650,769	963,004	639,313	2,650,973	494,704	2,306,537
Business receipts.....	198,081,932	14,392,720	12,675,764	4,833,063	594,654	858,299	565,138	2,450,709	482,058	2,157,740
Income from other partnerships and fiduciaries.....	1,195,732	9,025	8,837	4,635	167	3,456	2	507	—	69
Nonqualifying dividends.....	139,540	1,032	995	502	—	81	—	107	—	295
Interest received.....	8,814,596	105,185	101,836	41,074	2,858	17,174	1,891	30,839	265	6,349
Rents received.....	758,665	86,901	80,324	43,225	4,843	9,978	2,297	10,988	182	5,163
Royalties.....	635,127	19,062	18,849	2,374	49	115	42	15,173	—	823
Farm net profit.....	15,103	11,598	11,598	8,497	—	—	—	673	763	1,665
Net gain, noncapital assets.....	851,769	81,780	75,342	33,885	827	2,725	790	17,352	1,103	17,387
Other receipts.....	3,751,101	813,547	798,178	319,794	47,370	71,175	69,213	124,625	10,335	117,046
Total deductions.....	169,181,809	12,981,999	11,532,613	4,241,660	574,427	754,269	608,759	2,292,581	440,295	1,940,345
Cost of sales and operations.....	85,859,544	8,336,502	7,588,277	2,442,414	374,199	439,761	503,272	1,798,098	339,492	1,248,114
Inventory, beginning of year.....	8,594,318	291,866	260,586	72,843	1,577	16,876	32,301	113,466	6,899	4,335
Purchases.....	55,010,890	2,928,089	2,428,662	512,113	21,724	53,259	317,131	1,167,999	130,467	84,196
Cost of labor.....	4,847,219	757,390	699,651	241,253	114,447	143,254	5,276	42,136	20,434	88,222
Material and supplies.....	4,027,074	302,567	264,715	88,426	26,608	25,591	2,669	27,832	5,058	54,181
Other costs.....	22,057,631	4,375,053	4,219,452	1,611,417	209,995	219,951	186,646	561,358	184,262	1,024,619
Less: Inventory, end of year.....	8,677,587	318,464	284,789	83,639	151	19,170	40,751	114,693	7,628	7,439
Salaries and wages.....	17,523,028	225,477	79,831	40,695	1,803	9,880	2,767	3,953	782	6,876
Less: Jobs credit.....	15,655	372	246	7	—	240	—	—	—	—
Guaranteed payments to partners.....	2,929,363	117,511	86,246	35,607	5,941	5,408	164	11,041	317	21,466
Rent paid.....	4,482,427	570,145	544,067	331,149	36,210	15,949	5,075	56,899	14,435	70,328
Interest paid.....	10,556,587	710,022	669,117	286,881	19,354	50,473	12,339	129,552	17,822	121,701
Taxes paid.....	5,662,467	253,372	224,532	95,722	17,863	26,802	1,912	26,907	4,962	36,423
Bad debts.....	208,908	2,411	940	723	—	7	9	112	7	30
Repairs.....	2,569,595	511,466	462,896	237,382	21,538	26,288	3,594	44,748	13,480	101,690
Depreciation.....	8,378,265	973,047	892,964	439,475	27,487	47,980	5,477	97,316	33,847	201,786
Amortization.....	178,756	417	145	2	—	49	—	2	(1)	14
Depletion.....	245,136	434	434	223	6	—	—	116	—	81
Pension, profit sharing, annuity, and bond purchase plans.....	324,693	3,424	2,171	796	458	121	6	33	3	696
Employee benefit plans.....	516,725	11,031	7,735	1,979	2,183	1,025	525	142	1	1,176
Net loss from other partnerships and fiduciaries.....	143,238	2,154	2,129	900	603	315	260	51	—	—
Farm net loss.....	263	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets.....	53,457	9,389	6,703	1,020	—	197	2	909	989	3,573
Other deductions.....	29,565,011	1,255,568	964,674	326,697	66,783	130,254	69,359	122,702	14,158	126,392
Net income.....	45,061,756	2,538,830	2,239,110	1,045,390	76,342	208,735	30,554	358,392	54,409	366,192
<b>Capital gains and losses allocable to partners:</b>										
Net short-term capital gain (less loss).....	350,774	3,099	2,934	1,395	—	33	672	806	-161	277
Net long-term capital gain (less loss).....	2,068,134	69,573	68,359	21,924	—	979	-91	16,801	1,703	25,151

Footnotes at end of table.

## Partnership Returns/1980

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Table 1.—Total Assets and Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction	
	Farms—Continued			Agri- cultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	Poultry and eggs	General livestock, including animal specialty	Other farms						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
<b>Partnerships With and Without Net Income</b>									
Number of partnerships.....	1,113	3,417	2,771	18,130	35,076	31,405	3,671	66,590	28,109
Number of partners.....	2,701	8,961	9,835	50,233	721,879	686,431	35,448	160,212	70,944
Total assets.....	372,504	470,776	366,650	2,133,443	24,741,625	18,880,528	5,861,097	9,811,456	8,218,455
Total receipts.....	571,362	379,243	352,717	2,517,150	14,039,979	9,965,304	4,074,675	18,762,214	13,397,492
Business receipts.....	562,842	329,006	327,772	2,437,057	13,200,978	9,252,091	3,948,887	18,407,210	13,081,552
Income from other partnerships and fiduciaries.....	41	—	—	589	99,381	93,593	5,788	5,030	4,356
Nonqualifying dividends.....	5	—	9	54	3,892	3,871	21	684	670
Interest received.....	473	1,565	1,270	6,576	109,822	89,808	20,014	104,511	96,291
Rents received.....	1,125	2,459	2,636	8,668	44,840	38,010	6,830	93,675	79,712
Royalties.....	—	347	156	213	178,496	171,957	6,540	920	757
Farm net profit.....	—	—	—	—	98	52	45	71	71
Net gain, noncapital assets.....	23	4,555	347	17,818	69,325	58,302	11,023	15,084	11,323
Other receipts.....	6,854	41,311	20,528	46,174	333,148	257,619	75,529	135,029	122,760
Total deductions.....	566,847	430,457	348,128	2,471,955	18,248,312	13,659,160	4,589,153	17,202,121	12,542,995
Cost of sales and operations.....	391,509	240,233	180,728	1,166,250	4,200,658	2,042,253	2,158,406	13,131,438	10,195,464
Inventory, beginning of year.....	4,784	15,455	8,524	60,516	160,662	40,136	120,526	1,743,311	1,596,739
Purchases.....	100,650	129,031	36,488	736,100	871,894	625,936	245,959	2,513,049	1,436,847
Cost of labor.....	20,748	12,414	43,019	94,782	411,756	100,495	311,260	1,561,269	989,809
Material and supplies.....	32,320	9,748	12,932	66,828	380,015	131,559	248,456	2,345,483	1,662,949
Other costs.....	240,504	88,079	63,662	263,007	2,590,888	1,216,076	1,374,813	6,594,692	6,005,585
Less: Inventory, end of year.....	7,497	14,495	3,896	54,982	214,557	71,949	142,608	1,626,366	1,496,466
Salaries and wages.....	7,677	5,193	13,084	198,343	433,815	286,581	147,234	647,477	284,683
Less: Jobs credit.....	—	—	—	126	469	304	165	516	261
Guaranteed payments to partners.....	6,453	3,181	5,037	58,369	113,427	91,458	21,968	341,987	137,481
Rent paid.....	6,197	12,057	3,794	40,306	202,316	133,879	68,437	117,849	59,118
Interest paid.....	27,235	29,539	20,542	126,588	697,799	475,063	222,736	486,454	417,689
Taxes paid.....	6,041	4,719	11,869	44,920	654,870	453,352	201,518	225,106	118,189
Bad debts.....	31	14	124	5,301	3,367	2,421	947	17,343	4,901
Repairs.....	6,168	8,488	11,165	80,084	235,548	117,760	117,787	131,281	68,197
Depreciation.....	33,048	39,022	22,474	194,830	1,276,019	869,425	406,594	357,997	180,149
Amortization.....	—	5	103	809	58,986	10,094	48,891	11,235	9,964
Depletion.....	—	9	—	4,508	279,958	94,757	185,201	1,203	1,162
Pension, profit sharing, annuity, and bond purchase plans.....	78	15	21	1,254	22,446	4,013	18,434	12,145	8,281
Employee benefit plans.....	635	88	444	3,612	35,684	3,467	32,216	56,469	31,553
Net loss from other partnerships and fiduciaries.....	1	6,870	11	3,020	634,618	601,421	33,197	23,830	23,793
Farm net loss.....	—	—	—	—	76	76	—	—	—
Net loss, noncapital assets.....	15	402	—	5,084	22,121	19,569	2,552	18,420	17,653
Other deductions.....	81,759	80,625	78,731	538,803	9,377,073	8,453,875	923,198	1,622,402	984,978
Net income (less deficit).....	4,515	-51,214	4,590	45,195	-4,208,334	-3,893,856	-514,477	1,560,093	854,497
Net income.....	21,052	41,692	36,353	299,720	3,919,568	3,577,178	342,390	2,119,434	1,315,221
Deficit.....	16,537	92,905	31,763	254,525	8,127,902	7,271,034	856,868	559,340	460,724
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss).....	-93	-57	—	-206	15,139	14,626	513	2,240	1,399
Net long-term capital gain (less loss).....	652	3,100	64	5,930	73,850	37,080	36,770	31,609	31,832
<b>Partnerships With Net Income</b>									
Number of partnerships.....	576	988	1,308	9,242	15,313	14,278	1,035	50,934	20,189
Number of partners.....	1,392	2,297	3,373	21,983	397,475	381,428	16,047	120,622	48,584
Total assets.....	173,689	58,128	133,122	773,851	9,526,955	7,464,398	2,062,557	5,877,683	4,644,812
Total receipts.....	343,282	194,741	241,352	1,749,106	10,608,907	8,187,680	2,421,227	15,063,575	10,425,165
Business receipts.....	338,764	175,370	219,968	1,716,956	10,006,222	7,631,776	2,374,446	14,809,234	10,202,180
Income from other partnerships and fiduciaries.....	—	—	—	188	90,408	88,028	2,380	3,442	2,771
Nonqualifying dividends.....	(1)	—	9	37	3,618	3,597	21	494	481
Interest received.....	389	210	787	3,349	70,138	56,608	13,530	87,475	79,848
Rents received.....	809	1,253	1,586	6,577	35,259	32,525	2,734	56,468	47,060
Royalties.....	—	117	156	213	154,336	150,713	3,623	328	165
Farm net profit.....	—	—	—	—	52	52	—	71	71
Net gain, noncapital assets.....	—	1,211	123	6,417	46,462	39,840	6,621	11,120	8,466
Other receipts.....	3,319	16,580	18,721	15,368	202,413	184,540	17,873	94,941	84,124
Total deductions.....	322,230	153,050	204,998	1,449,386	6,689,339	4,610,502	2,078,837	12,944,141	9,109,944
Cost of sales and operations.....	231,453	99,424	112,051	748,225	2,740,004	1,541,110	1,198,894	10,286,160	7,757,066
Inventory, beginning of year.....	1,272	4,566	6,450	31,280	92,419	31,234	61,185	1,123,153	1,011,188
Purchases.....	61,074	49,228	31,471	499,428	699,285	599,780	99,505	1,882,600	956,331
Cost of labor.....	12,351	5,824	26,453	57,739	270,548	73,196	197,352	1,260,664	755,014
Material and supplies.....	22,362	3,150	8,838	37,852	327,408	122,466	204,942	1,864,413	1,255,442
Other costs.....	136,267	42,676	42,261	155,601	1,476,712	772,016	704,696	5,034,855	4,543,416
Less: Inventory, end of year.....	1,873	6,020	3,423	33,675	126,368	57,583	68,785	879,524	764,324
Salaries and wages.....	4,648	742	7,685	145,646	248,841	193,698	55,143	508,630	204,755
Less: Jobs credit.....	—	—	—	126	13	—	13	428	173
Guaranteed payments to partners.....	3,628	393	2,283	31,265	49,640	42,727	6,913	185,922	79,796
Rent paid.....	4,234	7,666	2,102	26,078	96,574	58,211	38,364	93,850	43,336
Interest paid.....	10,047	10,603	6,345	40,905	277,215	244,317	32,898	240,654	202,198
Taxes paid.....	3,563	2,676	7,703	28,840	485,477	337,818	147,659	169,079	80,407
Bad debts.....	30	11	11	1,471	1,062	546	516	9,095	2,616
Repairs.....	3,488	3,670	7,018	48,569	130,910	74,064	56,846	90,304	42,760
Depreciation.....	17,773	8,729	13,093	80,083	588,204	456,259	131,945	244,252	120,271
Amortization.....	—	5	74	272	10,349	6,977	3,372	6,117	4,892
Depletion.....	—	9	—	—	216,375	58,193	158,182	1,119	1,078
Pension, profit sharing, annuity, and bond purchase plans.....	36	—	21	1,254	14,587	3,581	11,006	8,008	4,227
Employee benefit plans.....	542	75	87	3,296	17,285	2,033	15,252	36,576	15,392
Net loss from other partnerships and fiduciaries.....	—	—	—	26	37,634	36,919	716	4,150	4,113
Farm net loss.....	—	—	—	—	76	76	—	—	—
Net loss, noncapital assets.....	15	—	—	2,686	2,278	2,181	98	962	587
Other deductions.....	42,774	19,029	46,527	290,894	1,772,841	1,551,793	221,048	1,059,690	546,523
Net income.....	21,052	41,692	36,353	299,720	3,919,568	3,577,178	342,390	2,119,434	1,315,221
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss).....	-88	—	—	165	2,435	2,252	183	1,135	1,167
Net long-term capital gain (less loss).....	703	1,188	1	1,214	54,767	22,285	32,483	16,443	16,245

Footnotes at end of table.

## Partnership Returns/1980

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Construction—Continued					Manufacturing				
	Special trade contractors					Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries
	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified					
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
<b>Partnerships With and Without Net Income</b>										
Number of partnerships.....	38,188	4,479	3,895	6,034	23,780	30,086	5,821	7,157	1,648	15,461
Number of partners.....	82,562	9,557	8,308	13,359	51,338	91,724	14,576	22,862	3,717	50,570
Total assets.....	1,588,430	191,173	52,084	163,087	1,182,086	11,252,047	1,234,337	1,209,289	545,599	8,262,822
Total receipts.....	5,350,423	793,829	261,741	746,333	3,548,519	15,669,508	1,653,446	1,127,163	819,170	12,069,729
Business receipts.....	5,311,359	790,389	259,104	742,629	3,519,236	15,326,978	1,600,609	1,113,452	795,827	11,817,090
Income from other partnerships and fiduciaries.....	673	—	20	—	653	16,564	536	—	510	15,518
Nonqualifying dividends.....	14	—	—	4	10	7,183	644	1,285	98	5,157
Interest received.....	8,220	1,145	84	610	6,381	77,080	6,861	5,619	6,453	58,147
Rents received.....	13,963	1,060	2,352	1,782	8,769	22,392	8,102	3,402	173	10,715
Royalties.....	163	—	86	—	77	27,774	6,700	49	27	20,998
Farm net profit.....	—	—	—	—	—	449	—	402	47	—
Net gain, noncapital assets.....	3,761	33	41	758	2,930	12,824	1,681	296	70	10,777
Other receipts.....	12,269	1,202	54	550	10,464	178,263	28,314	2,658	15,965	131,327
Total deductions.....	4,653,866	722,564	205,591	631,634	3,094,076	16,141,557	1,644,571	1,089,812	834,675	12,572,498
Cost of sales and operations.....	2,934,743	526,701	125,481	382,274	1,900,288	11,443,875	1,075,229	450,821	593,767	9,324,059
Inventory, beginning of year.....	146,539	49,810	2,407	9,062	85,260	1,433,202	120,321	37,774	165,556	1,109,552
Purchases.....	1,074,718	218,108	32,711	79,663	744,236	7,404,305	498,232	215,541	166,494	6,524,039
Cost of labor.....	571,460	70,145	35,230	117,247	348,838	1,343,762	163,757	79,811	67,903	1,032,291
Material and supplies.....	682,534	133,974	23,599	116,716	408,245	698,532	169,970	53,979	29,830	444,752
Other costs.....	589,107	86,611	32,148	71,828	398,519	2,145,886	243,357	106,539	315,503	1,480,486
Less: Inventory, end of year.....	129,614	31,947	614	—	84,810	1,581,813	120,408	42,824	151,519	1,267,061
Salaries and wages.....	362,794	33,010	14,003	80,068	235,713	682,952	79,457	122,067	34,909	446,520
Less: Jobs credit.....	255	31	—	—	224	1,917	521	380	528	488
Guaranteed payments to partners.....	204,507	44,807	17,888	22,885	118,927	158,553	28,757	24,603	15,377	89,816
Rent paid.....	58,181	4,424	2,244	6,826	44,687	197,053	21,461	27,906	9,675	138,011
Interest paid.....	68,765	6,658	2,139	5,716	54,252	392,393	45,995	26,484	24,670	295,244
Taxes paid.....	106,837	12,618	4,613	19,128	70,478	233,577	30,217	27,636	9,826	165,798
Bad debts.....	12,442	2,306	127	3,496	6,512	19,473	998	2,872	1,783	13,820
Repairs.....	63,071	3,961	2,146	6,004	50,960	138,926	29,494	6,292	3,975	99,165
Depreciation.....	178,516	13,639	6,611	19,276	136,990	763,980	93,288	131,825	14,930	523,937
Amortization.....	669	(1)	—	6	663	6,293	1,589	1,329	9	3,366
Depletion.....	41	—	—	—	41	38,593	36,102	—	—	2,491
Pension, profit sharing, annuity, and bond purchase plans.....	3,864	1,392	169	534	1,769	32,604	1,383	1,969	970	28,282
Employee benefit plans.....	24,916	6,572	1,223	4,340	12,781	67,477	3,738	5,340	2,561	55,838
Net loss from other partnerships and fiduciaries.....	37	1	5	—	31	25,742	2,700	295	—	22,746
Farm net loss.....	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets.....	767	25	9	15	719	6,719	681	27	14	5,997
Other deductions.....	635,972	66,483	28,932	81,067	459,489	1,935,264	194,004	260,726	122,637	1,357,896
Net income (less deficit).....	696,557	71,265	56,150	114,699	454,443	- 472,049	8,875	37,350	- 15,505	- 502,769
Net income.....	795,173	83,359	59,519	141,342	510,953	1,199,078	109,595	197,628	53,039	838,817
Deficit.....	98,617	12,094	3,369	26,643	56,510	1,671,127	100,720	160,278	68,543	1,341,586
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss).....	841	—	- 380	—	1,222	463	370	—	- 51	144
Net long-term capital gain (less loss).....	- 223	11	31	—	- 265	12,163	5,768	1,512	1	4,882
<b>Partnerships With Net Income</b>										
Number of partnerships.....	30,452	3,340	2,852	4,656	19,605	19,976	4,490	4,530	1,084	9,872
Number of partners.....	65,332	7,189	6,086	10,288	41,769	62,140	10,311	13,805	2,272	35,751
Total assets.....	1,228,300	139,760	44,901	124,961	918,678	5,166,946	398,013	310,302	133,046	4,325,582
Total receipts.....	4,624,111	641,016	222,151	624,170	3,136,774	10,986,820	946,287	874,207	346,116	8,820,209
Business receipts.....	4,592,755	637,722	219,575	620,675	3,114,783	10,775,204	921,764	865,102	343,784	8,644,554
Income from other partnerships and fiduciaries.....	671	—	20	—	651	8,213	532	—	510	7,170
Nonqualifying dividends.....	14	—	—	4	10	6,518	596	1,270	98	4,554
Interest received.....	7,627	1,046	83	604	5,894	52,356	4,384	3,711	1,012	43,249
Rents received.....	9,409	1,060	2,323	1,782	4,243	15,112	2,969	2,229	173	9,742
Royalties.....	163	—	86	—	77	12,383	1,858	13	—	10,512
Farm net profit.....	—	—	—	—	—	47	—	—	47	—
Net gain, noncapital assets.....	2,655	24	41	758	1,832	9,114	1,275	296	55	7,488
Other receipts.....	10,818	1,163	24	346	9,285	107,873	12,909	1,586	437	92,941
Total deductions.....	3,828,938	557,657	162,632	482,828	2,625,821	9,787,742	836,692	676,579	293,078	7,981,393
Cost of sales and operations.....	2,527,863	423,634	105,765	307,109	1,691,355	7,562,251	531,442	292,393	189,424	6,548,993
Inventory, beginning of year.....	111,932	26,607	1,814	6,923	76,588	855,572	40,460	28,322	17,498	769,291
Purchases.....	924,784	171,556	20,285	51,466	681,478	5,220,991	356,957	166,807	89,807	4,607,420
Cost of labor.....	505,650	64,497	30,898	99,675	310,581	928,951	66,228	45,116	45,994	771,614
Material and supplies.....	608,971	110,100	22,604	99,420	376,847	325,665	26,497	27,128	27,089	244,951
Other costs.....	491,439	77,147	30,683	59,010	324,600	1,088,091	88,557	54,012	27,483	918,039
Less: Inventory, end of year.....	114,914	26,272	520	9,384	78,738	857,018	47,258	28,991	18,448	762,322
Salaries and wages.....	303,875	23,331	9,983	66,206	204,355	488,770	55,457	109,176	25,727	298,410
Less: Jobs credit.....	255	31	—	—	224	1,151	516	64	167	404
Guaranteed payments to partners.....	106,127	20,188	8,831	2,982	74,126	102,149	14,547	14,468	8,228	64,906
Rent paid.....	49,963	3,794	1,081	4,443	40,645	99,110	9,579	15,253	5,111	69,167
Interest paid.....	38,456	4,041	1,765	3,148	29,502	113,159	16,102	6,856	3,834	86,367
Taxes paid.....	88,592	9,911	3,644	15,022	60,016	165,061	19,816	22,443	7,397	115,605
Bad debts.....	6,480	695	123	401	5,281	13,026	659	2,618	523	9,226
Repairs.....	47,533	3,705	1,959	4,749	37,120	105,729	22,416	5,055	2,674	75,584
Depreciation.....	122,650	10,483	5,629	12,495	94,042	233,800	41,221	20,512	11,197	160,870
Amortization.....	523	(1)	—	6	517	1,993	646	226	(1)	1,121
Depletion.....	41	—	—	—	41	3,700	1,826	—	—	2,073
Pension, profit sharing, annuity, and bond purchase plans.....	3,781	1,309	169	534	1,769	18,177	584	1,706	431	15,455
Employee benefit plans.....	21,185	5,740	1,091	3,390	10,964	39,588	1,771	4,159	1,630	32,028
Net loss from other partnerships and fiduciaries.....	37	1	5	—	31	1,531	—	295	—	1,236
Farm net loss.....	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets.....	375	25	9	15	327	5,781	544	2	14	5,220
Other deductions.....	511,714	50,832	22,579	62,327	375,976	835,067	120,998	181,479	37,053	495,537
Net income.....	795,173	83,359	59,519	141,342	510,953	1,199,078	109,595	197,628	53,039	838,817
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss).....	- 51	—	- 380	—	329	109	- 1	—	- 51	160
Net long-term capital gain (less loss).....	198	11	31	—	156	1,250	578	- 104	1	775

Footnotes at end of table.

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade				
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade	Retail trade		
		Total	Trucking and warehousing	Other transportation				Total	Building materials, hardware, garden supply and mobile home dealers	General merchandise stores
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
<b>Partnerships With and Without Net Income</b>										
Number of partnerships.....	20,417	16,675	10,777	5,899	3,742	200,273	32,394	167,826	7,215	2,710
Number of partners.....	73,192	52,613	29,770	22,843	20,579	487,362	94,405	392,827	17,867	6,774
Total assets.....	9,291,011	5,035,677	1,301,804	3,733,873	4,255,334	17,727,123	6,316,420	11,388,756	999,681	323,508
Total receipts.....	6,069,317	4,545,531	1,731,751	2,813,780	1,523,787	66,462,937	28,686,432	37,716,540	2,310,770	803,148
Business receipts.....	5,868,413	4,440,157	1,678,380	2,761,777	1,428,258	65,793,083	28,426,030	37,307,313	2,273,154	784,441
Income from other partnerships and fiduciaries.....	18,075	735	325	410	17,340	4,989	2,430	2,546	—	558
Nonqualifying dividends.....	732	204	121	64	528	5,591	1,842	3,750	641	254
Interest received.....	30,787	18,031	3,328	14,703	12,755	138,639	63,885	74,549	9,472	3,980
Rents received.....	13,718	11,422	5,692	5,730	2,296	124,795	33,262	91,533	8,416	2,586
Royalties.....	181	147	147	—	34	7,758	2,881	4,877	13	3,644
Farm net profit.....	1,880	1,680	1,861	19	—	1,625	1,466	159	—	—
Net gain, noncapital assets.....	41,072	15,630	10,662	4,967	25,443	29,421	8,683	20,738	600	336
Other receipts.....	94,459	57,323	31,233	26,090	37,136	357,034	145,953	211,076	18,472	7,349
Total deductions.....	5,820,931	4,077,794	1,615,336	2,462,458	1,743,137	63,988,311	27,773,533	36,158,593	2,192,114	769,269
Cost of sales and operations.....	2,196,295	1,681,285	359,005	1,322,280	515,010	51,494,185	24,946,188	26,502,456	1,593,932	581,559
Inventory, beginning of year.....	22,014	13,551	8,153	5,398	8,463	4,980,175	1,490,265	3,482,596	385,615	118,626
Purchases.....	1,237,589	906,380	151,885	754,495	331,209	47,401,778	22,297,512	25,058,443	1,497,956	583,269
Cost of labor.....	123,774	99,782	50,569	49,214	23,992	858,517	203,884	653,649	25,900	11,032
Material and supplies.....	72,778	50,525	8,317	42,208	22,252	509,367	207,537	301,321	22,594	425
Other costs.....	758,852	622,148	146,317	475,831	136,704	3,552,897	2,715,522	836,508	58,927	11,396
Less: Inventory, end of year.....	18,712	11,101	6,235	4,866	7,610	5,808,549	1,968,532	3,830,062	396,660	143,189
Salaries and wages.....	459,337	332,632	237,711	94,921	128,705	3,494,478	658,400	2,832,752	184,241	56,833
Less: Jobs credit.....	324	320	259	61	4	4,926	332	4,594	121	30
Guaranteed payments to partners.....	78,572	67,553	45,938	21,615	11,018	729,754	178,331	551,065	47,595	11,085
Rent paid.....	101,629	71,662	40,046	31,615	29,967	1,125,840	136,710	988,203	30,007	14,735
Interest paid.....	389,011	280,951	85,287	195,665	108,060	631,344	197,920	433,155	36,429	8,961
Taxes paid.....	162,967	117,808	59,669	58,140	45,159	893,320	159,907	732,960	44,183	13,216
Bad debts.....	10,592	3,885	2,020	1,865	6,707	98,683	38,594	60,050	8,073	1,271
Repairs.....	168,348	151,192	114,981	36,211	17,156	304,301	81,567	222,714	13,241	3,018
Depreciation.....	892,623	578,825	167,098	411,727	313,799	718,292	184,558	533,502	35,538	7,855
Amortization.....	8,168	1,311	808	504	6,856	18,897	1,602	17,295	294	31
Depletion.....	159	159	41	119	—	2,373	2,312	61	—	—
Pension, profit sharing, annuity, and bond purchase plans.....	8,676	5,831	3,441	2,391	2,845	23,670	13,955	9,715	1,314	330
Employee benefit plans.....	19,369	12,905	11,389	1,517	6,464	67,102	21,806	45,106	3,647	702
Net loss from other partnerships and fiduciaries.....	9,948	77	3	75	9,871	2,667	1,106	1,561	21	—
Farm net loss.....	—	—	—	—	—	14	14	—	—	—
Net loss, noncapital assets.....	696	564	207	357	132	14,611	4,749	9,862	488	39
Other deductions.....	1,314,863	771,473	487,951	283,522	543,390	4,373,705	1,146,146	3,222,730	193,232	69,664
Net income (less deficit).....	248,387	467,736	116,415	351,321	219,350	2,474,626	912,899	1,557,947	118,656	33,879
Net income.....	1,092,415	840,300	174,874	665,426	252,116	3,374,331	1,133,269	2,236,195	159,065	47,686
Deficit.....	844,029	372,563	58,459	314,104	471,466	899,705	220,370	678,247	40,409	13,806
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss).....	601	384	- 22	406	218	10,645	7,016	3,629	217	71
Net long-term capital gain (less loss).....	19,686	3,842	2,245	1,597	15,845	40,442	16,726	23,790	861	216
<b>Partnerships With Net Income</b>										
Number of partnerships.....	10,764	8,651	5,301	2,350	2,113	123,046	20,920	102,079	4,611	1,748
Number of partners.....	32,810	26,148	14,766	11,382	6,862	293,074	54,574	238,397	11,363	4,596
Total assets.....	3,064,959	1,828,013	697,965	1,130,048	1,236,946	12,772,605	4,833,865	7,919,577	743,944	231,058
Total receipts.....	4,007,358	2,847,728	1,155,401	1,692,327	1,159,629	55,400,231	25,193,139	30,157,803	1,885,131	642,369
Business receipts.....	3,846,450	2,765,279	1,110,166	1,655,113	1,081,171	54,838,024	24,961,459	29,827,454	1,855,409	626,200
Income from other partnerships and fiduciaries.....	15,797	733	325	408	1,063	3,659	2,128	1,517	—	3
Nonqualifying dividends.....	653	189	106	83	464	5,294	1,841	3,453	640	254
Interest received.....	14,907	7,994	2,367	5,627	6,912	121,059	57,454	63,446	7,475	3,650
Rents received.....	9,811	8,225	3,785	4,440	1,587	95,475	27,937	67,538	6,449	2,518
Royalties.....	146	146	146	—	—	7,118	2,266	4,852	13	3,644
Farm net profit.....	19	19	—	19	—	315	156	159	—	—
Net gain, noncapital assets.....	39,291	14,057	9,429	4,628	25,234	20,868	6,878	13,990	241	117
Other receipts.....	80,285	51,087	29,077	22,010	29,198	308,419	133,021	175,394	14,904	5,983
Total deductions.....	2,914,942	2,007,429	980,528	1,026,901	907,513	52,025,901	24,059,870	27,921,609	1,726,066	594,684
Cost of sales and operations.....	1,292,803	848,565	223,972	624,593	444,238	43,113,332	21,901,954	21,176,466	1,293,619	458,502
Inventory, beginning of year.....	10,423	6,904	4,778	2,126	3,519	3,634,431	1,162,952	2,464,166	276,103	73,447
Purchases.....	637,965	328,784	96,203	232,561	309,201	39,528,096	19,359,426	20,133,814	1,218,952	455,715
Cost of labor.....	81,193	61,389	22,760	38,629	19,804	609,559	169,848	438,912	19,885	9,554
Material and supplies.....	47,780	29,628	5,149	24,478	18,153	399,528	170,619	228,431	20,379	339
Other costs.....	525,241	427,885	99,351	328,535	97,356	3,211,033	2,579,550	630,615	47,757	8,992
Less: Inventory, end of year.....	9,800	6,005	4,268	1,737	3,795	4,269,315	1,540,442	2,719,473	289,456	89,545
Salaries and wages.....	277,755	204,895	143,611	61,284	72,860	2,664,803	555,571	2,105,907	144,478	44,461
Less: Jobs credit.....	316	316	259	57	—	4,035	317	3,719	121	30
Guaranteed payments to partners.....	44,071	36,630	22,020	14,609	7,441	501,899	139,449	362,092	31,571	5,949
Rent paid.....	53,195	41,722	27,757	13,965	11,473	743,859	95,156	647,776	20,026	9,900
Interest paid.....	118,386	65,377	42,358	23,019	54,009	365,423	120,971	244,182	19,850	4,547
Taxes paid.....	88,142	70,307	36,864	33,443	17,835	687,599	139,260	547,885	34,021	9,427
Bad debts.....	5,598	2,726	1,261	1,466	2,872	74,611	30,158	44,414	5,664	1,054
Repairs.....	99,414	86,573	66,885	19,688	12,841	221,930	62,318	159,592	8,931	2,112
Depreciation.....	324,178	206,984	90,725	116,260	117,195	470,052	124,433	345,387	24,597	5,555
Amortization.....	1,960	303	256	46	1,658	8,505	1,103	7,402	104	—
Depletion.....	119	119	—	119	—	2,253	2,193	60	—	—
Pension, profit sharing, annuity, and bond purchase plans.....	4,700	3,896	1,578	2,318	803	21,971	12,866	9,104	1,185	330
Employee benefit plans.....	11,458	7,634	6,480	1,154	3,824	52,228	18,737	33,301	3,074	423
Net loss from other partnerships and fiduciaries.....	143	—	—	—	143	1,550	815	735	21	—
Farm net loss.....	—	—	—	—	—	2	2	—	—	—
Net loss, noncapital assets.....	186	98	97	1	88	2,313	722	1,591	33	20
Other deductions.....	592,148	431,917	316,924	114,993	160,232	3,097,608	854,480	2,239,435	139,012	52,434
Net income.....	1,092,415	840,300	174,874	665,426	252,116	3,374,331	1,133,269	2,236,195	159,065	47,686
Capital gains and losses allocable to partners:										
Net short-term capital gain (less loss).....	288	404	6	398	- 116	832	- 39	871	51	2
Net long-term capital gain (less loss).....	4,033	1,687	1,562	125	2,345	21,265	7,085	14,254	237	190

Footnotes at end of table.

## Partnership Returns/1980

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores	Eating places
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers			
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Partnerships With and Without Net Income</b>										
Number of partnerships.....	20,535	13,101	7,433	22,442	4,451	11,569	6,421	14,606	12,013	29,056
Number of partners.....	45,840	28,980	16,859	50,476	9,721	26,437	14,317	32,319	27,746	77,387
Total assets.....	1,350,959	1,005,306	345,654	2,085,654	777,608	824,630	483,417	872,140	892,074	2,154,971
Total receipts.....	7,396,064	6,061,944	1,334,120	10,038,836	2,788,608	5,975,532	1,274,696	1,858,965	1,945,313	6,131,737
Business receipts.....	7,341,731	6,014,586	1,327,144	9,970,095	2,757,055	5,946,756	1,266,284	1,831,703	1,899,710	6,073,396
Income from other partnerships and fiduciaries.....	321	125	196	876	331	545	—	—	—	263
Nonqualifying dividends.....	1,324	1,309	15	99	3	65	31	724	165	278
Interest received.....	6,485	5,631	853	11,265	4,580	4,195	2,490	9,039	12,885	7,719
Rents received.....	12,937	10,469	2,468	12,892	4,932	6,655	1,305	8,176	6,416	21,457
Royalties.....	131	131	—	476	6	463	7	—	556	25
Farm net profit.....	1	—	1	82	10	72	—	—	—	77
Net gain, noncapital assets.....	3,100	1,996	1,104	5,093	3,343	1,200	550	292	1,086	4,694
Other receipts.....	30,035	27,696	2,339	37,959	18,348	15,582	4,030	9,030	24,494	23,829
Total deductions.....	7,115,636	5,839,687	1,275,948	9,766,133	2,751,945	5,768,791	1,245,397	1,795,730	1,798,257	5,943,782
Cost of sales and operations.....	5,877,772	4,921,565	956,207	8,404,453	2,350,754	5,132,165	921,533	1,187,547	1,198,634	2,907,327
Inventory, beginning of year.....	365,593	329,360	36,233	785,502	394,394	146,771	244,337	457,944	305,933	104,066
Purchases.....	5,735,378	4,854,807	880,571	8,009,380	2,162,933	4,969,644	876,803	1,155,818	1,143,412	2,406,466
Cost of labor.....	90,345	69,415	20,931	88,804	40,706	19,678	28,420	9,987	34,826	326,183
Material and supplies.....	41,650	8,599	33,051	57,572	17,637	34,858	5,080	16,046	24,034	62,327
Other costs.....	62,962	40,581	22,382	312,959	149,892	137,658	25,410	28,145	46,767	115,783
Less: Inventory, end of year.....	418,156	381,195	36,961	849,764	414,808	176,441	258,516	480,392	356,338	107,497
Salaries and wages.....	412,496	325,775	86,722	368,915	97,153	191,299	80,463	165,807	139,079	1,027,826
Less: Jobs credit.....	460	301	159	375	44	254	77	228	34	2,887
Guaranteed payments to partners.....	59,756	38,281	21,475	95,145	29,034	42,017	24,095	54,872	49,014	85,046
Rent paid.....	92,047	60,548	31,499	116,193	21,583	69,657	24,953	90,874	64,371	349,711
Interest paid.....	52,619	35,786	16,833	88,799	44,458	22,573	21,768	25,455	23,926	101,013
Taxes paid.....	96,700	76,598	20,101	121,435	20,047	81,492	19,896	36,449	36,250	236,134
Bad debts.....	5,145	4,635	511	16,922	6,778	6,763	3,380	5,686	7,861	2,802
Repairs.....	37,539	28,021	9,518	32,454	11,938	15,883	4,633	8,071	11,238	73,981
Depreciation.....	79,072	54,437	24,635	67,107	16,182	35,382	15,543	22,856	23,078	175,626
Amortization.....	1,515	685	830	2,015	662	521	832	1,186	329	8,761
Depletion.....	47	47	—	13	—	13	—	—	—	—
Pension, profit sharing, annuity, and bond purchase plans.....	1,669	1,188	482	1,327	985	173	169	325	847	926
Employee benefit plans.....	8,701	5,994	2,707	7,900	5,072	1,501	1,327	1,323	2,441	14,099
Net loss from other partnerships and fiduciaries.....	89	87	2	246	—	246	—	44	334	607
Farm net loss.....	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets.....	1,638	357	1,281	1,213	8	295	910	842	541	2,588
Other deductions.....	389,289	285,985	103,305	442,372	147,335	169,066	125,972	194,623	240,350	960,221
Net income (less deficit).....	280,429	222,257	58,172	272,703	36,663	206,741	29,299	63,234	147,056	187,956
Net income.....	332,556	249,575	82,981	374,104	76,230	229,329	68,545	141,567	180,639	405,256
Deficit.....	52,127	27,318	24,809	101,401	39,567	22,588	39,246	78,333	33,583	217,300
<b>Capital gains and losses allocable to partners:</b>										
Net short-term capital gain (less loss).....	-30	-37	7	153	—	149	4	-39	-212	1,812
Net long-term capital gain (less loss).....	3,893	3,533	360	5,446	2,191	3,172	85	3,166	96	6,137
<b>Partnerships With Net Income</b>										
Number of partnerships.....	13,976	9,593	4,382	14,458	2,347	8,841	3,270	7,787	7,318	16,654
Number of partners.....	30,876	21,170	9,706	32,655	5,135	20,227	7,292	17,232	16,331	43,486
Total assets.....	1,011,106	786,800	224,305	1,407,647	482,805	596,732	328,109	628,167	680,082	1,219,407
Total receipts.....	6,259,319	5,157,349	1,101,970	8,112,156	2,035,262	5,145,171	931,723	1,366,422	1,555,243	4,290,917
Business receipts.....	6,212,527	5,115,508	1,097,019	8,058,535	2,013,259	5,119,752	925,525	1,344,431	1,514,889	4,256,269
Income from other partnerships and fiduciaries.....	319	123	196	823	278	545	—	—	—	231
Nonqualifying dividends.....	1,234	1,218	15	93	3	59	31	661	165	179
Interest received.....	5,972	5,258	714	9,469	3,410	3,873	2,187	8,230	10,349	5,268
Rents received.....	11,170	9,261	1,908	10,237	4,413	4,979	844	5,154	5,839	11,517
Royalties.....	131	131	—	476	6	463	7	—	556	—
Farm net profit.....	1	—	1	82	10	72	—	—	—	77
Net gain, noncapital assets.....	2,151	1,335	817	4,448	3,197	1,159	91	166	671	1,417
Other receipts.....	25,813	24,513	1,300	27,993	10,687	14,268	3,038	7,779	22,774	15,960
Total deductions.....	5,926,763	4,907,774	1,018,989	7,738,052	1,959,032	4,915,842	863,178	1,224,855	1,374,604	3,885,661
Cost of sales and operations.....	4,967,831	4,167,196	800,635	6,761,039	1,695,333	4,395,706	670,000	849,819	931,639	1,973,356
Inventory, beginning of year.....	294,756	270,570	24,186	533,232	241,273	123,462	168,497	286,204	220,474	69,960
Purchases.....	4,831,260	4,093,347	737,913	6,512,526	1,584,437	4,276,692	641,396	829,617	866,893	1,674,667
Cost of labor.....	80,002	63,710	16,292	64,806	32,224	17,102	15,480	6,628	21,089	184,033
Material and supplies.....	34,292	6,880	27,412	29,533	11,221	13,530	4,783	14,740	19,690	43,996
Other costs.....	53,235	31,983	21,252	201,353	83,905	104,068	13,379	25,495	43,082	75,800
Less: Inventory, end of year.....	325,714	299,293	26,421	580,410	267,727	139,149	173,535	312,665	239,589	75,100
Salaries and wages.....	339,747	277,240	62,507	282,896	64,536	160,740	57,620	117,242	107,709	683,199
Less: Jobs credit.....	436	277	159	334	44	213	77	228	34	2,076
Guaranteed payments to partners.....	40,865	28,192	12,673	62,816	19,229	25,794	17,793	25,871	31,044	56,639
Rent paid.....	65,953	45,283	20,670	88,018	14,102	59,967	13,950	50,844	43,192	208,212
Interest paid.....	32,618	24,115	8,503	50,864	24,779	14,382	11,704	9,502	15,869	50,283
Taxes paid.....	78,552	63,515	15,037	98,670	13,779	69,699	15,192	26,129	29,859	152,113
Bad debts.....	4,040	3,642	398	11,726	4,280	4,695	2,750	4,871	6,461	1,114
Repairs.....	30,027	22,461	7,566	25,052	8,929	13,168	2,955	5,504	7,887	47,395
Depreciation.....	55,811	40,422	15,390	47,737	10,496	27,257	9,984	13,396	17,641	98,105
Amortization.....	856	576	281	871	15	348	507	960	209	2,492
Depletion.....	47	47	—	13	—	13	—	—	—	—
Pension, profit sharing, annuity, and bond purchase plans.....	1,481	1,153	327	1,117	785	163	169	325	816	908
Employee benefit plans.....	6,899	4,861	2,038	5,882	3,459	1,374	1,049	1,081	1,845	9,001
Net loss from other partnerships and fiduciaries.....	89	87	2	17	—	17	—	44	334	18
Farm net loss.....	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets.....	242	238	3	110	8	100	2	59	541	144
Other deductions.....	302,141	229,023	73,118	301,558	99,346	142,633	59,580	119,438	179,591	604,761
Net income.....	332,556	249,575	82,981	374,104	76,230	229,329	68,545	141,567	180,639	405,256
<b>Capital gains and losses allocable to partners:</b>										
Net short-term capital gain (less loss).....	-30	-37	7	-31	—	-35	4	-12	150	262
Net long-term capital gain (less loss).....	949	815	134	3,219	290	2,769	160	1,280	96	2,979

Footnotes at end of table.

## Partnership Returns/1980

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Table 1.—Total Assets and Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued				Finance, insurance, and real estate				
	Retail trade—Continued			Total	Finance				Insurance agents, brokers, and services
	Drinking places	Liquor stores	Other retail stores		Total	Banking, and credit agencies other than banks	Security and commodity brokers and services	Holding and investment companies	
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
<b>Partnerships With and Without Net Income</b>									
Number of partnerships.....	8,227	3,347	47,675	637,480	165,969	2,428	2,069	161,471	7,127
Number of partners.....	18,155	8,376	338,866	5,566,294	2,329,161	15,628	41,859	2,271,674	24,921
Total assets.....	371,581	361,827	1,976,361	454,530,792	175,798,938	1,241,804	48,122,641	126,434,493	2,837,314
Total receipts.....	770,575	1,279,831	5,181,301	87,133,197	23,379,400	429,602	12,663,076	10,286,722	3,116,599
Business receipts.....	748,924	1,271,121	5,113,037	72,274,786	12,156,783	229,825	10,359,868	1,567,089	2,914,823
Income from other partnerships and fiduciaries.....	387	—	141	986,868	887,484	197	27,037	860,250	2,104
Nonqualifying dividends.....	—	15	249	143,284	116,409	541	6,674	109,195	1,475
Interest received.....	1,968	840	10,895	9,961,004	8,499,300	157,060	1,737,556	6,604,684	116,944
Rents received.....	6,430	1,785	10,438	457,584	130,440	3,918	3,167	123,356	6,900
Royalties.....	—	—	32	438,466	402,578	3,767	1,567	397,244	78
Farm net profit.....	—	—	—	3,487	2,101	—	—	2,101	—
Net gain, noncapital assets.....	502	980	4,055	661,771	255,707	4,025	17,275	234,406	466
Other receipts.....	12,363	5,091	42,454	2,195,947	928,599	30,268	509,933	388,398	73,811
Total deductions.....	716,592	1,222,656	4,838,426	91,381,973	24,818,334	343,586	13,142,153	11,332,595	2,639,286
Cost of sales and operations.....	373,322	1,002,537	3,375,372	8,979,661	33,971	771	13,570	19,630	562,009
Inventory, beginning of year.....	19,461	99,456	840,400	3,759,363	88,409	—	4,778	83,631	—
Purchases.....	349,464	998,484	3,178,819	2,558,203	65,640	—	—	65,640	91,109
Cost of labor.....	7,360	7,650	51,963	153,510	13,938	(1)	—	13,938	6,617
Material and supplies.....	10,461	6,279	59,933	442,071	15,672	—	—	15,672	16,697
Other costs.....	8,462	371	190,735	6,241,053	62,320	771	10,540	51,009	447,587
Less: inventory, end of year.....	21,885	109,702	946,478	4,174,539	212,008	—	1,748	210,260	—
Salaries and wages.....	82,270	62,805	332,480	3,957,162	1,334,645	57,685	1,011,600	265,361	277,431
Less: Jobs credit.....	4	10	445	1,119	90	—	47	43	1
Guaranteed payments to partners.....	16,825	13,970	117,757	1,079,628	462,900	9,016	229,043	224,842	64,936
Rent paid.....	28,385	23,056	178,823	1,341,338	196,038	11,418	92,730	91,891	44,761
Interest paid.....	19,634	13,256	63,064	21,549,095	4,284,605	92,203	1,449,102	2,743,300	14,365
Taxes paid.....	35,551	23,657	89,384	5,267,825	338,573	7,342	87,951	243,260	32,647
Bad debts.....	607	1,745	9,939	135,279	48,149	5,937	8,120	34,093	15,941
Repairs.....	11,905	5,699	25,567	2,426,084	55,603	1,379	3,703	50,521	3,340
Depreciation.....	24,733	14,673	82,965	11,608,309	399,447	8,358	17,473	373,616	18,877
Amortization.....	681	1,361	1,123	340,871	45,264	182	1,857	43,225	1,527
Depletion.....	—	—	1	38,804	26,410	—	5	26,406	—
Pension, profit sharing, annuity, and bond purchase plans.....	484	146	2,347	64,710	42,622	1,827	23,742	17,053	6,128
Employee benefit plans.....	741	764	4,789	104,238	30,562	2,279	17,745	10,538	10,392
Net loss from other partnerships and fiduciaries.....	—	—	221	3,721,096	3,346,536	4,233	135,065	3,207,238	5,060
Farm net loss.....	—	—	—	8,134	8,086	—	—	8,086	—
Net loss, noncapital assets.....	619	26	1,867	571,548	519,966	380	239,778	279,809	390
Other deductions.....	120,838	58,970	553,170	30,189,308	13,645,046	140,577	9,810,718	3,693,751	1,581,483
Net income (less deficit).....	53,984	57,175	342,876	- 4,248,776	- 1,438,934	86,016	- 479,077	- 1,045,873	477,313
Net income.....	68,201	67,111	460,011	15,169,488	6,525,512	103,719	591,207	5,830,586	519,307
Deficit.....	14,217	9,936	117,135	19,418,264	7,964,446	17,703	1,070,284	6,876,459	41,994
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss).....	—	599	1,058	- 54,948	- 114,352	18	- 473,009	358,639	2,244
Net long-term capital gain (less loss).....	- 1,822	1,430	4,365	5,885,289	3,567,097	12,356	1,005,769	2,548,972	7,929
<b>Partnerships With Net Income</b>									
Number of partnerships.....	5,955	2,666	26,906	312,504	95,208	1,957	1,319	91,932	5,853
Number of partners.....	13,040	6,940	290,858	3,137,005	1,531,491	14,202	31,570	1,485,720	17,601
Total assets.....	256,977	303,024	1,438,166	203,879,349	102,269,071	908,618	23,422,280	77,938,173	2,549,265
Total receipts.....	614,515	1,115,825	4,315,907	51,986,494	15,443,319	362,477	6,414,212	8,666,630	2,685,632
Business receipts.....	597,190	1,107,963	4,254,042	40,191,873	5,864,890	196,744	4,711,220	956,926	2,495,319
Income from other partnerships and fiduciaries.....	—	—	141	944,766	856,034	197	22,555	833,281	2,064
Nonqualifying dividends.....	—	15	212	103,340	89,217	541	5,504	83,172	1,324
Interest received.....	1,965	810	10,257	8,143,226	7,211,899	142,081	1,228,116	5,841,703	108,019
Rents received.....	4,774	1,581	8,299	262,987	95,869	3,704	1,393	90,772	6,836
Royalties.....	—	—	32	400,820	369,234	3,767	937	364,530	78
Farm net profit.....	—	—	—	2,990	1,858	—	—	1,858	—
Net gain, noncapital assets.....	275	980	3,524	529,840	209,269	3,323	14,884	191,063	317
Other receipts.....	10,310	4,477	39,400	1,406,652	745,049	12,121	429,602	303,326	71,675
Total deductions.....	546,314	1,048,714	3,855,896	36,817,006	8,917,807	258,758	5,823,005	2,836,044	2,166,325
Cost of sales and operations.....	291,551	873,075	2,776,033	6,387,889	20,019	771	13,239	6,008	294,185
Inventory, beginning of year.....	15,534	86,877	607,578	2,237,135	24,977	—	4,778	20,199	—
Purchases.....	272,927	888,402	2,602,855	1,406,107	2,018	—	—	2,018	60,525
Cost of labor.....	6,130	7,262	39,524	75,551	2,881	(1)	—	2,881	6,081
Material and supplies.....	8,769	6,121	50,571	238,822	93	—	—	93	16,278
Other costs.....	5,539	371	168,992	4,243,377	44,182	771	10,209	33,201	211,301
Less: inventory, end of year.....	17,349	95,959	693,486	1,813,103	54,131	—	1,748	52,383	—
Salaries and wages.....	61,320	50,623	274,230	2,388,999	1,054,130	43,517	834,956	175,656	218,642
Less: Jobs credit.....	4	10	445	476	51	—	47	4	1
Guaranteed payments to partners.....	12,834	10,516	83,987	438,505	230,840	8,722	164,483	57,635	52,588
Rent paid.....	21,272	20,014	120,345	704,307	119,474	10,057	76,119	33,298	37,660
Interest paid.....	13,035	9,430	38,183	7,664,928	2,500,399	68,231	738,760	1,693,409	11,734
Taxes paid.....	28,117	19,615	71,382	2,499,277	186,994	5,015	67,350	114,630	26,994
Bad debts.....	358	1,433	7,695	41,670	15,222	4,452	5,486	5,284	9,808
Repairs.....	8,741	4,443	19,499	977,656	30,200	1,233	3,009	25,958	2,947
Depreciation.....	18,314	10,786	53,445	3,731,695	98,670	2,933	11,726	84,012	15,583
Amortization.....	561	978	371	74,882	17,745	122	702	16,921	895
Depletion.....	—	—	1	18,550	15,639	—	5	15,635	—
Pension, profit sharing, annuity, and bond purchase plans.....	484	146	2,312	48,670	35,924	1,824	18,068	16,032	5,896
Employee benefit plans.....	490	749	3,857	60,022	20,493	1,821	13,577	5,096	9,283
Net loss from other partnerships and fiduciaries.....	—	—	212	69,279	34,140	788	7,969	25,382	—
Farm net loss.....	—	—	—	8	—	—	—	—	—
Net loss, noncapital assets.....	144	26	273	22,064	7,074	137	826	6,111	359
Other deductions.....	89,096	46,891	404,515	11,689,083	4,530,894	109,135	3,866,777	554,982	1,479,753
Net income.....	68,201	67,111	460,011	15,169,488	6,525,512	103,719	591,207	5,830,586	519,307
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss).....	—	599	- 119	328,663	277,721	- 86	2,693	275,115	2,244
Net long-term capital gain (less loss).....	159	1,395	3,751	1,860,533	1,364,560	12,576	111,156	1,240,828	7,042

Footnotes at end of table.

## Partnership Returns/1980

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate—Continued					Services			
	Real estate					Hotels and other lodging places			
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
<b>Partnerships With and Without Net Income</b>									
Number of partnerships.....	464,384	390,946	30,689	19,043	23,706	263,400	16,040	8,084	7,956
Number of partners.....	3,212,213	2,822,924	145,767	79,768	163,754	938,027	89,597	45,051	44,546
Total assets.....	275,894,540	242,444,235	7,637,925	6,647,233	19,165,146	45,509,719	13,702,852	5,942,011	7,760,841
Total receipts.....	60,637,197	47,236,116	1,065,132	2,985,239	9,350,710	60,530,165	7,344,553	3,259,704	4,084,849
Business receipts.....	57,203,181	44,673,126	931,182	2,786,220	8,812,652	58,626,801	7,014,224	3,109,649	3,904,575
Income from other partnerships and fiduciaries.....	107,280	62,387	4,566	3,492	36,815	125,376	6,184	6,017	167
Nonqualifying dividends.....	25,399	23,737	774	338	551	19,062	8,530	8,529	1
Interest received.....	1,344,750	1,061,143	43,460	60,002	180,155	286,685	66,983	28,860	38,123
Rents received.....	320,244	97,092	18,734	71,503	132,915	264,248	87,137	38,131	49,006
Royalties.....	35,810	7,576	25,358	90	2,787	42,707	3,657	17	3,640
Farm net profit.....	1,387	1,266	92	—	29	10	5	—	5
Net gain, noncapital assets.....	405,599	342,983	8,905	6,580	47,131	135,393	13,529	9,575	3,954
Other receipts.....	1,193,538	966,806	32,042	57,015	137,675	1,029,884	144,304	56,926	85,378
Total deductions.....	63,924,353	51,134,147	870,519	2,909,128	9,010,558	48,106,005	7,355,953	3,129,772	4,226,182
Cost of sales and operations.....	8,383,681	905,929	143,922	1,133,669	6,200,160	8,714,538	1,391,844	492,056	899,788
Inventory, beginning of year.....	3,670,953	410,278	122,832	307,043	2,830,800	578,964	69,842	33,404	36,439
Purchases.....	2,401,454	420,235	49,779	426,546	1,504,893	3,930,569	592,811	249,201	343,609
Cost of labor.....	132,955	38,761	7,356	18,599	68,239	1,239,151	282,649	91,863	190,786
Material and supplies.....	409,702	27,867	13,281	23,094	345,461	661,693	105,801	11,870	93,931
Other costs.....	5,731,146	392,708	78,028	730,076	4,530,334	2,965,621	423,449	141,852	281,597
Less: Inventory, end of year.....	3,962,531	383,921	127,355	371,688	3,079,567	661,461	82,707	36,134	46,573
Salaries and wages.....	2,345,086	1,923,035	15,809	226,664	179,578	12,331,864	1,156,546	535,077	621,469
Less: Jobs credit.....	1,028	732	—	211	85	10,148	4,913	540	4,373
Guaranteed payments to partners.....	551,792	383,826	6,430	75,002	86,533	1,981,433	67,821	37,889	29,932
Rent paid.....	1,100,539	986,078	20,846	56,607	37,007	2,567,463	211,639	109,963	101,676
Interest paid.....	17,250,125	15,571,594	230,357	366,359	1,081,815	2,478,040	342,425	404,020	538,405
Taxes paid.....	4,896,605	4,599,676	82,974	87,557	126,398	1,706,247	984,415	165,475	218,940
Bad debts.....	71,188	61,632	611	2,726	6,220	94,358	19,116	6,422	12,694
Repairs.....	2,367,141	2,272,390	21,561	35,256	37,935	648,242	245,758	120,592	125,166
Depreciation.....	11,189,986	10,773,849	152,823	145,349	117,964	4,137,512	763,095	338,658	424,437
Amortization.....	294,081	240,312	1,899	5,205	46,665	136,842	19,125	3,507	15,617
Depletion.....	12,394	5,835	6,110	3	446	2,622	—	—	—
Pension, profit sharing, annuity, and bond purchase plans.....	15,960	13,123	711	865	1,260	215,963	3,052	570	2,482
Employee benefit plans.....	63,285	46,724	951	8,034	7,576	348,925	51,559	13,219	38,346
Net loss from other partnerships and fiduciaries.....	369,499	223,418	3,189	79,435	63,457	227,822	11,696	1,015	10,681
Farm net loss.....	48	40	8	—	—	178	—	—	—
Net loss, noncapital assets.....	51,192	33,396	215	1,001	16,581	54,328	5,851	4,127	1,723
Other deductions.....	14,962,779	13,094,021	182,103	685,605	1,001,049	12,469,775	2,086,925	897,727	1,189,198
Net income (less deficit).....	- 3,287,155	- 3,898,031	194,614	76,110	340,152	12,424,161	- 11,400	129,933	- 141,333
Net income.....	8,124,669	6,097,003	412,475	421,213	1,193,978	15,648,612	697,903	344,407	353,495
Deficit.....	11,411,824	9,995,034	217,861	345,103	853,825	3,224,451	709,303	214,475	494,828
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss).....	57,160	45,058	2,007	3,928	6,168	28,347	13,020	12,844	176
Net long-term capital gain (less loss).....	2,310,263	1,999,404	140,534	41,836	128,489	105,540	23,484	13,819	9,666
<b>Partnerships With Net Income</b>									
Number of partnerships.....	211,443	171,345	20,671	9,609	9,818	169,273	6,946	4,125	2,821
Number of partners.....	1,587,912	1,425,375	82,428	34,654	45,456	573,600	36,630	22,750	13,880
Total assets.....	99,061,013	86,338,270	3,528,646	2,233,158	6,960,939	22,394,826	5,594,915	2,855,347	2,739,568
Total receipts.....	33,857,543	24,193,059	800,367	2,005,423	6,858,693	50,669,351	4,310,268	2,094,523	2,215,745
Business receipts.....	31,831,664	22,723,160	692,140	1,898,652	6,517,712	49,222,205	4,096,035	1,978,743	2,117,291
Income from other partnerships and fiduciaries.....	86,668	46,036	4,538	3,344	32,750	120,423	4,728	4,561	167
Nonqualifying dividends.....	12,799	11,662	708	265	163	18,591	8,506	8,505	1
Interest received.....	823,307	623,979	35,192	33,157	130,979	220,252	44,396	23,117	21,279
Rents received.....	160,283	60,241	10,966	31,577	57,498	196,652	48,694	25,284	23,409
Royalties.....	31,508	4,466	24,882	78	2,082	40,934	3,621	17	3,603
Farm net profit.....	1,133	1,041	92	—	—	10	5	—	5
Net gain, noncapital assets.....	320,254	274,472	6,359	3,476	35,946	113,315	10,352	8,132	2,220
Other receipts.....	589,929	448,001	25,491	34,874	81,563	736,970	93,933	46,163	47,770
Total deductions.....	25,732,874	18,096,056	387,893	1,584,210	5,664,716	35,020,740	3,612,365	1,750,116	1,862,250
Cost of sales and operations.....	6,073,685	653,653	81,165	811,239	4,527,628	6,140,602	643,124	246,311	396,812
Inventory, beginning of year.....	2,212,158	328,017	40,029	176,643	1,667,469	349,319	39,704	25,145	14,559
Purchases.....	1,343,584	178,130	23,109	263,408	878,917	2,707,757	317,409	147,129	170,280
Cost of labor.....	66,589	22,572	4,757	7,079	32,181	863,361	129,244	36,732	92,512
Material and supplies.....	222,451	5,156	7,223	14,036	196,036	520,891	58,462	6,687	51,775
Other costs.....	3,987,894	247,052	49,157	508,674	3,183,012	2,103,269	149,926	57,578	92,348
Less: Inventory, end of year.....	1,758,972	127,273	43,111	158,601	1,429,987	403,995	51,622	26,960	24,662
Salaries and wages.....	1,116,227	869,191	10,977	135,467	100,592	10,719,754	636,198	340,096	296,102
Less: Jobs credit.....	424	370	—	5	49	8,863	4,620	535	4,085
Guaranteed payments to partners.....	155,077	97,850	3,772	23,962	29,493	1,489,867	36,978	21,958	15,020
Rent paid.....	547,173	490,371	10,857	29,893	16,052	2,121,386	134,091	72,814	61,276
Interest paid.....	5,152,794	4,573,729	67,813	113,477	397,775	1,065,799	337,169	175,536	161,633
Taxes paid.....	2,285,289	2,138,109	48,070	44,875	54,235	1,314,461	202,835	95,761	107,074
Bad debts.....	16,641	11,583	279	1,844	2,935	61,434	10,934	3,756	7,178
Repairs.....	944,509	899,256	13,406	15,039	16,808	432,187	136,926	76,894	60,032
Depreciation.....	3,617,442	3,481,748	52,610	49,518	33,566	1,813,034	310,386	160,631	149,755
Amortization.....	56,241	43,003	765	729	11,744	74,535	3,811	1,062	2,749
Depletion.....	2,911	195	2,370	3	343	2,587	—	—	—
Pension, profit sharing, annuity, and bond purchase plans.....	6,850	4,763	711	700	677	205,157	1,988	400	1,588
Employee benefit plans.....	30,246	24,707	738	2,828	1,973	288,537	24,917	8,060	16,857
Net loss from other partnerships and fiduciaries.....	35,140	21,592	180	8,030	5,337	26,796	3,035	42	2,993
Farm net loss.....	8	—	8	—	—	178	—	—	—
Net loss, noncapital assets.....	14,631	14,284	10	322	14	10,484	2,155	1,714	441
Other deductions.....	5,678,436	4,772,391	94,163	346,287	465,594	9,263,005	1,132,438	545,614	586,824
Net income.....	8,124,669	6,097,003	412,475	421,213	1,193,978	15,648,612	697,903	344,407	353,495
Capital gains and losses allocable to partners:									
Net short-term capital gain (less loss).....	48,698	45,807	- 738	2,364	1,265	14,212	12,817	12,844	- 28
Net long-term capital gain (less loss).....	488,932	391,576	42,596	10,964	43,797	40,271	12,898	9,633	3,265

Footnotes at end of table.



## Partnership Returns/1980

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Table 1.—Total Assets and Income Statement for Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Services—Continued										
	Personal services					Business services	Automobile repair and services				
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Automobile repair shops			
								Total	General automotive repair shops	Automobile parking and other services	
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
<b>Partnerships With and Without Net Income</b>											
Number of partnerships	25,607	6,614	8,829	2,570	7,594	51,277	22,752	15,591	7,983	7,607	7,161
Number of partners	57,187	14,531	18,794	5,228	18,634	191,283	54,729	32,902	16,892	16,010	21,827
Total assets	826,762	288,416	93,028	16,846	428,471	12,776,972	1,594,942	538,215	287,765	250,450	1,056,726
Total receipts	1,683,476	532,721	392,092	111,905	646,758	5,642,177	2,466,253	1,630,926	826,979	803,947	835,326
Business receipts	1,661,812	525,032	387,982	111,448	637,349	5,256,460	2,415,045	1,621,728	820,336	801,392	793,317
Income from other partnerships and fiduciaries	—	—	—	—	—	—	—	—	—	—	—
Nonqualifying dividends	82	82	—	—	—	12,252	—	—	—	—	21
Interest received	4,073	807	133	53	3,079	50,052	4,244	1,250	737	513	2,995
Rents received	9,727	4,875	3,726	393	733	42,925	11,109	3,516	1,832	1,684	7,593
Royalties	521	521	—	—	—	3,231	1,285	—	—	—	1,285
Farm net profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	5,285	597	248	—	4,439	62,586	12,434	2,639	2,503	136	9,794
Other receipts	1,978	807	2	11	1,158	213,589	22,113	1,793	1,571	222	20,320
Total deductions	1,460,637	472,029	345,803	84,159	558,645	5,578,647	2,268,544	1,418,691	737,797	680,894	849,853
Cost of sales and operations	372,184	109,786	85,726	11,347	165,325	957,534	1,088,780	830,564	444,230	386,335	258,216
Inventory, beginning of year	28,702	3,216	2,780	368	22,339	37,354	72,987	65,184	33,852	31,332	7,802
Purchases	140,452	23,354	19,861	3,645	93,593	410,080	774,099	594,110	338,456	255,854	179,989
Cost of labor	96,728	31,385	46,705	5,739	12,900	168,087	114,643	94,700	48,072	46,628	19,942
Material and supplies	56,502	26,053	16,935	734	12,780	78,280	111,614	102,022	33,537	68,485	9,592
Other costs	78,837	29,781	3,472	1,305	44,278	337,861	100,077	49,603	30,316	19,287	50,474
Less: Inventory, end of year	29,037	4,003	4,027	443	20,564	74,127	84,640	75,056	40,004	35,052	9,584
Salaries and wages	297,464	93,057	87,267	17,483	99,657	543,569	208,451	141,083	65,602	75,481	67,368
Less: Jobs credit	389	111	—	93	185	416	23	17	10	7	7
Guaranteed payments to partners	102,997	19,096	37,043	26,989	19,869	161,762	83,380	71,473	35,410	36,062	11,907
Rent paid	111,711	35,803	37,946	10,958	27,004	134,259	96,919	53,202	30,052	23,150	43,716
Interest paid	32,935	14,366	3,652	720	14,196	695,471	109,627	21,191	11,584	9,607	88,436
Taxes paid	54,300	18,017	13,343	3,283	19,657	91,951	68,002	37,325	18,566	18,759	30,677
Bad debts	6,150	523	49	—	5,579	6,837	6,588	4,304	2,607	1,697	2,284
Repairs	24,813	12,753	3,549	450	8,061	73,161	34,153	10,947	6,490	4,457	23,205
Depreciation	81,303	34,198	11,165	2,167	33,773	1,768,358	180,776	41,329	22,896	18,433	139,447
Amortization	2,575	911	300	—	1,365	6,510	9,690	1,992	130	1,862	7,697
Depletion	—	—	—	—	—	1,679	15	3	—	3	13
Pension, profit sharing, annuity, and bond purchase plans	1,363	155	—	—	1,209	9,535	882	295	43	252	587
Employee benefit plans	4,585	1,409	984	207	1,985	17,168	4,983	2,483	798	1,685	2,500
Net loss from other partnerships and fiduciaries	—	—	—	—	—	—	—	—	—	—	—
Farm net loss	—	—	—	—	—	144,544	7,404	106	106	—	7,298
Net loss, noncapital assets	133	128	1	4	16,920	860	81	39	42	—	779
Other deductions	368,514	131,937	64,781	10,649	161,147	949,632	368,059	202,330	99,253	103,076	165,729
Net income (less deficit)	222,839	60,692	46,288	27,746	88,112	63,531	197,708	212,235	89,182	123,053	14,527
Net income	281,302	69,549	58,411	29,633	123,709	1,167,958	317,730	236,136	104,525	131,611	81,594
Deficit	58,463	8,858	12,122	1,887	35,596	1,104,427	120,021	23,901	15,343	8,558	96,120
<b>Capital gains and losses allocable to partners:</b>											
Net short-term capital gain (less loss)	75	101	54	—	—	80	5,838	143	—	—	143
Net long-term capital gain (less loss)	2,540	388	—	248	—	2,399	20,147	4,212	479	483	3,733
<b>Partnerships With Net Income</b>											
Number of partnerships	17,037	4,458	6,034	1,775	4,769	28,815	16,009	11,110	5,490	5,620	4,899
Number of partners	36,955	9,670	12,192	3,639	11,453	100,092	37,064	23,377	11,574	11,803	13,687
Total assets	503,657	183,525	57,669	8,575	253,887	5,215,638	865,031	349,693	173,321	176,372	515,338
Total receipts	1,363,665	444,358	304,033	81,534	533,741	4,036,809	1,828,515	1,302,465	629,781	672,684	526,050
Business receipts	1,347,203	440,239	300,213	81,336	525,415	3,720,191	1,805,547	1,295,558	624,455	671,104	509,988
Income from other partnerships and fiduciaries	—	—	—	—	—	—	—	—	—	—	—
Nonqualifying dividends	80	80	—	—	—	10,704	—	—	—	—	21
Interest received	3,626	763	92	—	2,771	29,890	1,533	741	272	469	792
Rents received	5,668	1,440	3,726	187	315	40,176	6,898	2,501	1,672	829	4,397
Royalties	521	521	—	—	—	2,814	972	—	—	—	972
Farm net profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	5,036	597	—	—	4,439	55,656	8,852	2,635	2,499	136	6,218
Other receipts	1,531	717	2	11	801	176,472	4,692	1,030	883	147	3,862
Total deductions	1,082,364	374,808	245,622	51,902	410,032	2,868,851	1,510,786	1,066,329	525,256	541,074	444,456
Cost of sales and operations	299,084	102,891	66,634	8,315	121,244	767,299	811,815	639,173	318,912	320,261	172,642
Inventory, beginning of year	20,830	3,122	1,630	368	15,710	24,985	55,242	48,527	28,624	19,903	6,716
Purchases	106,159	21,544	16,259	2,726	65,630	283,478	587,186	459,497	254,254	205,242	127,690
Cost of labor	73,996	29,823	34,437	3,714	6,022	137,090	75,626	61,621	33,263	38,359	14,004
Material and supplies	46,186	24,181	13,918	595	7,492	68,192	99,545	90,363	28,880	60,483	9,181
Other costs	72,119	27,992	3,157	1,281	39,689	277,742	56,564	34,414	16,504	17,911	22,150
Less: Inventory, end of year	20,206	3,771	2,767	368	13,300	24,188	62,348	55,250	33,613	21,637	7,099
Salaries and wages	236,810	77,487	64,053	13,164	82,106	438,599	147,678	112,733	50,497	62,237	34,944
Less: Jobs credit	389	111	—	93	185	416	16	10	10	—	7
Guaranteed payments to partners	61,311	12,054	22,224	16,661	10,372	97,043	44,928	38,448	21,034	17,414	6,480
Rent paid	77,365	24,730	25,579	6,226	20,830	82,639	57,706	34,507	18,661	15,846	23,200
Interest paid	16,272	7,799	2,439	30	6,003	265,822	46,217	12,692	6,438	6,254	33,524
Taxes paid	40,271	14,599	9,581	1,388	14,703	66,292	49,035	28,080	13,522	14,827	20,955
Bad debts	3,377	289	1	—	3,087	2,649	3,078	2,425	1,113	1,311	653
Repairs	18,359	9,844	2,434	237	5,843	39,204	22,217	8,495	4,789	3,706	13,722
Depreciation	49,636	22,819	7,936	733	18,149	521,916	83,992	28,506	15,112	13,394	55,486
Amortization	1,835	651	255	—	929	2,482	3,850	1,344	87	1,257	2,506
Depletion	—	—	—	—	—	1,678	15	3	—	3	13
Pension, profit sharing, annuity, and bond purchase plans	1,076	155	—	—	922	8,686	540	252	—	252	288
Employee benefit plans	4,219	1,370	975	—	1,874	12,759	4,114	2,123	689	1,434	1,991
Net loss from other partnerships and fiduciaries	—	—	—	—	—	—	—	—	—	—	—
Farm net loss	—	—	—	—	—	1,298	1,372	106	106	—	1,266
Net loss, noncapital assets	132	128	—	—	4	4,446	545	78	39	—	467
Other deductions	273,006	100,105	43,509	5,241	124,151	556,280	233,700	157,376	74,536	82,840	76,324
Net income	281,302	69,549	58,411	29,633	123,709	1,167,958	317,730	236,136	104,525	131,611	81,594
<b>Capital gains and losses allocable to partners:</b>											
Net short-term capital gain (less loss)	—	—	54	—	—	80	904	47	—	—	47
Net long-term capital gain (less loss)	2,540	388	—	248	—	2,399	881	941	483	483	458

Footnotes at end of table.



## Partnership Returns/1980

Table 1.—Total Assets and Income Statement for Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Services—Continued									
	Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services		
	Total	Offices of physicians	Other medical and health services					Total	Certified public accountants	Other accounting, auditing, and bookkeeping services
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
<b>Partnerships With and Without Net Income</b>										
Number of partnerships	10,306	19,461	23,241	10,272	12,969	29,524	6,675	13,011	6,228	4,783
Number of partners	23,715	89,761	83,026	39,660	43,366	118,113	15,939	65,837	53,274	12,564
Total assets	266,700	4,058,805	2,778,278	696,266	2,082,012	2,980,617	526,253	1,617,546	1,445,757	171,789
Total receipts	815,350	3,986,908	9,777,422	5,641,720	4,135,072	14,340,872	2,949,752	7,149,975	6,644,975	505,000
Business receipts	809,444	3,632,958	9,581,687	5,578,657	4,003,029	14,125,458	2,878,190	7,077,452	6,583,430	494,022
Income from other partnerships and fiduciaries	—	25,034	47,332	3,472	43,860	2,978	10,781	10,531	7,579	2,951
Nonqualifying dividends	33	972	523	189	334	3,614	338	1,972	1,972	1,892
Interest received	739	31,148	25,614	16,360	9,253	45,436	13,114	21,154	19,878	1,276
Rents received	2,905	27,232	24,017	5,645	18,372	31,529	2,282	6,046	3,238	2,808
Royalties	—	19,847	33	33	—	1,275	64	2,689	2,689	—
Farm net profit	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	529	16,135	4,150	147	4,003	2,915	820	2,147	355	1,792
Other receipts	1,699	233,583	94,066	37,217	56,850	127,665	44,163	27,981	25,830	2,151
Total deductions	696,175	4,206,973	6,739,931	3,276,861	3,463,070	7,744,712	2,502,678	5,477,267	5,072,785	404,482
Cost of sales and operations	398,478	1,027,322	530,235	62,480	467,754	122,121	782,497	81,948	76,137	5,811
Inventory, beginning of year	44,101	58,479	9,507	777	8,730	—	6,821	2,180	2,180	—
Purchases	280,205	263,835	99,599	7,846	91,753	—	29,182	10,544	10,544	—
Cost of labor	52,080	97,603	145,873	14,627	131,245	14,110	149,281	23,677	22,213	1,464
Material and supplies	36,179	34,313	81,726	9,388	72,338	2,911	87,343	1,890	1,555	335
Other costs	40,163	643,313	203,343	30,618	172,725	105,099	519,487	46,404	42,027	4,012
Less: Inventory, end of year	54,249	70,221	9,813	776	9,037	—	9,619	2,382	2,382	—
Salaries and wages	63,412	618,581	2,311,456	1,204,765	1,106,690	3,387,162	670,419	2,685,250	2,544,134	141,116
Less: Jobs credit	63	433	842	245	597	606	229	1,665	1,403	262
Guaranteed payments to partners	35,043	59,814	304,124	205,184	98,939	362,743	129,726	567,207	495,151	72,057
Rent paid	23,644	189,535	470,312	276,583	193,729	814,309	85,277	328,285	303,220	25,044
Interest paid	10,087	200,662	147,238	22,098	125,139	75,977	16,757	62,654	55,409	7,245
Taxes paid	18,841	123,814	245,204	95,883	149,321	336,759	66,727	214,862	200,325	14,537
Bad debts	1,039	14,109	20,242	3,955	16,288	10,522	2,173	4,705	4,669	36
Repairs	6,612	53,977	60,452	29,534	30,918	52,618	6,953	21,430	17,952	3,478
Depreciation	24,292	602,541	175,325	48,608	126,718	222,170	33,216	112,525	99,507	13,018
Amortization	—	64,736	4,238	306	3,933	3,371	301	21,188	18,101	3,087
Depletion	—	—	—	—	—	—	—	—	—	—
Pension, profit sharing, annuity, and bond purchase plans	200	12,906	47,692	36,812	10,880	74,111	18,102	43,486	42,581	905
Employee benefit plans	726	15,705	100,067	61,842	38,225	76,444	18,210	49,713	44,982	4,731
Net loss from other partnerships and fiduciaries	—	24,570	1,951	75	1,876	17,692	6,005	729	571	158
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	74	12,031	52	27	26	2,084	464	781	240	540
Other deductions	113,503	1,187,098	2,322,185	1,228,953	1,093,232	2,187,168	666,079	1,284,189	1,171,208	112,980
Net income (less deficit)	119,175	-220,065	3,037,490	2,364,859	672,631	6,596,160	447,074	1,672,708	1,572,190	100,519
Net income	139,346	427,738	3,159,782	2,372,292	787,490	6,634,379	457,569	1,696,677	1,592,573	104,104
Deficit	20,171	647,803	122,292	7,433	114,858	38,219	10,496	23,968	20,383	3,585
<b>Capital gains and losses allocable to partners:</b>										
Net short-term capital gain (less loss)	—	1,956	188	94	94	385	25	417	424	-6
Net long-term capital gain (less loss)	200	11,355	2,464	91	2,373	8,768	712	1,155	1,048	106
<b>Partnerships With Net Income</b>										
Number of partnerships	7,928	6,369	19,341	9,347	9,994	26,419	5,648	10,283	6,614	3,669
Number of partners	17,599	28,072	69,104	36,663	32,241	108,823	13,534	58,867	49,145	9,722
Total assets	211,436	1,463,853	1,989,613	657,511	1,332,102	2,900,653	488,337	1,540,530	1,390,062	150,468
Total receipts	688,203	2,593,340	8,615,491	5,477,819	3,337,672	14,119,321	2,666,977	6,905,057	6,453,347	451,710
Business receipts	683,709	2,346,488	8,647,655	5,420,324	3,227,331	13,909,414	2,611,264	6,835,546	6,394,546	440,961
Income from other partnerships and fiduciaries	—	24,216	46,420	3,472	42,948	2,978	10,775	10,492	7,579	2,913
Nonqualifying dividends	33	916	456	189	268	3,614	338	1,972	1,972	1,746
Interest received	475	19,810	22,544	16,153	6,391	45,144	12,726	20,583	19,355	1,228
Rents received	2,290	17,230	21,261	4,928	16,333	31,027	2,279	5,441	2,634	2,808
Royalties	—	19,189	33	33	—	1,275	64	2,689	2,689	—
Farm net profit	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	529	11,052	3,710	147	3,563	2,915	788	2,147	355	1,792
Other receipts	1,166	154,439	73,411	32,573	40,838	122,952	28,744	26,222	24,213	2,008
Total deductions	548,857	2,165,602	5,655,709	3,105,527	2,550,182	7,484,941	2,209,407	5,208,380	4,860,774	347,606
Cost of sales and operations	315,565	672,032	416,244	62,022	354,222	119,444	645,108	78,908	73,173	5,735
Inventory, beginning of year	33,708	39,173	6,736	777	5,960	—	6,817	2,180	2,180	—
Purchases	221,093	169,349	78,829	7,846	70,983	—	28,765	10,544	10,544	—
Cost of labor	44,199	57,916	101,035	14,627	86,408	12,795	125,105	21,704	20,288	1,415
Material and supplies	22,925	27,517	63,537	9,929	54,608	2,612	86,151	1,625	1,290	335
Other costs	36,976	419,523	173,137	30,618	142,519	104,037	407,852	45,124	41,139	3,985
Less: Inventory, end of year	43,337	41,445	7,030	776	6,255	—	9,583	2,268	2,268	—
Salaries and wages	51,447	316,801	1,999,262	1,165,172	834,090	3,338,681	644,968	2,606,215	2,484,221	121,994
Less: Jobs credit	—	274	603	245	358	606	229	1,141	879	282
Guaranteed payments to partners	23,657	33,757	224,067	160,030	64,037	287,027	115,625	490,665	431,675	58,810
Rent paid	16,709	118,626	402,813	267,200	135,613	774,769	80,186	312,066	291,226	20,840
Interest paid	7,801	59,409	101,306	19,309	81,997	73,049	14,964	59,568	52,804	6,764
Taxes paid	14,289	61,933	201,986	91,839	110,147	331,959	63,238	207,572	194,730	12,841
Bad debts	843	3,476	17,438	3,951	13,486	10,233	2,173	4,606	4,570	36
Repairs	4,900	28,673	52,926	28,853	24,073	51,720	6,736	20,081	17,521	2,561
Depreciation	19,038	251,445	134,599	45,395	89,204	218,233	30,650	105,779	93,517	12,262
Amortization	286	34,751	2,164	302	1,862	3,331	301	21,079	17,992	3,087
Depletion	—	—	—	—	—	—	—	—	—	—
Pension, profit sharing, annuity, and bond purchase plans	200	8,255	45,248	36,414	8,835	73,620	18,083	43,350	42,557	793
Employee benefit plans	651	8,073	67,162	61,236	25,926	75,282	16,703	48,361	44,333	4,028
Net loss from other partnerships and fiduciaries	—	4,501	1,227	75	1,152	10,856	3,589	153	153	—
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	74	120	51	27	25	2,059	81	779	239	540
Other deductions	93,395	564,021	1,969,821	1,163,947	805,674	2,104,959	567,252	1,210,339	1,112,762	97,576
Net income	139,346	427,738	3,159,782	2,372,292	787,490	6,634,379	457,569	1,696,677	1,592,573	104,104
<b>Capital gains and losses allocable to partners:</b>										
Net short-term capital gain (less loss)	—	113	168	94	74	385	25	23	30	-6
Net long-term capital gain (less loss)	—	1,437	459	91	367	8,768	712	559	453	106

¹Less than \$500.

Note: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Detail may not add to total due to rounding.

# Partnership Returns/1980

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**Table 2.—Balance Sheet for Selected Industries**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishing								
		Total	Farms						Hogs, sheep, and goats	Dairy farms
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Partnerships With and Without Net Income										
Number of partnerships	1,379,654	126,224	108,094	41,888	1,970	9,742	1,412	22,159	6,162	17,460
Number of partners	8,419,899	380,982	330,749	123,527	4,763	50,791	4,858	60,764	16,156	48,391
Total assets	597,503,923	24,594,928	22,461,485	9,052,178	492,432	2,878,380	583,032	4,515,934	802,829	2,926,772
Cash	20,372,610	1,121,239	1,017,288	461,687	27,191	147,516	23,821	212,559	33,175	62,859
Trade notes and accounts receivable	40,360,541	876,726	746,214	278,067	5,723	143,848	38,136	172,741	17,009	39,102
Less: Allowance for bad debts	262,071	1,702	1,629	928	—	3	6	565	—	2
Inventories	33,218,272	1,961,446	1,890,211	496,208	2,114	68,823	216,223	838,980	54,853	154,926
Government obligations:										
U.S. and instrumentalities	13,441,208	32,142	29,695	10,271	4,596	3,382	2	8,457	—	690
State and local	1,346,169	20,537	20,472	4,535	—	668	—	12,187	109	2,149
Other current assets	46,575,129	587,866	537,180	161,035	17,681	66,953	22,107	141,012	14,548	68,303
Mortgage and real estate loans	23,485,156	347,333	308,701	99,484	2,744	78,683	5,226	89,883	641	21,142
Other investments	57,155,338	904,208	745,009	308,367	26,329	129,808	9,998	163,519	17,155	38,424
Buildings and other depreciable assets	330,110,060	15,630,729	14,141,676	5,668,207	396,449	1,774,576	186,833	2,212,797	643,529	2,357,347
Less: Accumulated depreciation	90,970,237	6,315,027	5,823,618	2,638,185	192,957	603,232	73,349	905,278	250,160	836,687
Depletable assets	7,974,663	372,452	172,708	73,591	377	8,292	4,507	27,855	12,248	43,724
Less: Accumulated depletion	1,107,296	76,208	37,951	7,968	157	2,054	418	7,006	6,415	13,800
Land	70,241,248	7,882,730	7,606,315	3,817,863	188,365	931,067	121,394	1,350,400	232,373	671,931
Intangible assets	6,730,513	108,778	100,039	34,381	648	6,985	59	12,924	377	43,938
Less: Accumulated amortization	2,169,740	33,626	31,907	11,611	38	1,914	24	3,744	110	14,338
Other assets	41,002,361	1,175,304	1,041,083	297,173	13,368	124,982	28,524	189,214	33,496	287,064
Total liabilities and capital	597,503,923	24,594,928	22,461,485	9,052,178	492,432	2,878,380	583,032	4,515,934	802,829	2,926,772
Accounts payable	33,899,048	506,137	421,967	189,063	8,462	51,124	27,243	74,464	8,405	33,933
Mortgages, notes, bonds payable in less than one year	48,001,839	4,904,736	4,636,157	1,874,760	147,791	351,626	234,981	1,281,852	159,813	352,789
Other current liabilities	61,505,617	608,187	525,404	175,289	13,991	83,040	9,415	177,630	9,951	28,788
All nonrecourse loans	118,910,380	898,215	794,218	190,423	11,052	466,281	22	38,916	5,832	40,028
Mortgages, notes, bonds payable in one year or more	178,044,406	9,871,044	9,059,100	3,464,891	242,706	1,214,723	202,241	1,623,476	393,716	1,372,921
Other liabilities	48,372,734	1,417,315	1,276,435	412,338	32,557	124,277	12,907	362,312	40,414	242,850
Partners' capital accounts	108,769,900	6,389,293	5,748,204	2,745,415	35,873	587,308	96,224	957,284	184,697	855,463
Partnerships With Net Income										
Number of partnerships	774,173	72,363	63,121	27,397	1,601	4,370	425	11,210	2,505	12,741
Number of partners	4,822,203	205,477	183,494	82,226	3,704	18,821	1,254	27,944	6,812	35,671
Total assets	274,759,272	12,075,949	11,302,098	5,182,198	322,672	1,156,504	264,190	1,849,919	387,826	1,773,850
Cash	13,714,409	791,664	722,697	379,111	23,673	103,159	9,413	120,036	13,622	47,434
Trade notes and accounts receivable	27,844,293	430,475	360,020	125,031	4,601	82,489	27,231	80,992	886	21,033
Less: Allowance for bad debts	159,271	510	454	35	—	3	6	283	—	2
Inventories	15,515,379	1,019,599	977,804	330,373	1,065	33,240	103,112	353,516	41,293	99,939
Government obligations:										
U.S. and instrumentalities	5,261,276	14,949	14,926	3,344	384	2,551	2	6,116	—	232
State and local	1,139,705	6,466	6,401	4,532	—	668	—	268	109	—
Other current assets	25,116,620	317,798	298,575	118,569	16,873	36,798	12,201	53,693	8,616	45,383
Mortgage and real estate loans	16,855,955	180,176	171,261	54,770	2,697	37,160	147	61,527	—	5,997
Other investments	36,940,966	411,929	382,730	173,376	21,828	88,653	3,228	63,592	7,823	16,346
Buildings and other depreciable assets	133,262,489	8,019,872	7,358,085	3,400,395	296,719	707,601	51,279	786,947	303,822	1,448,366
Less: Accumulated depreciation	49,092,808	3,607,869	3,327,113	1,699,129	151,906	305,370	22,154	345,398	110,250	530,664
Depletable assets	3,062,265	105,781	101,648	39,371	—	7,089	100	8,740	11,292	33,496
Less: Accumulated depletion	779,072	27,501	26,159	4,350	—	2,054	28	1,956	6,087	11,551
Land	27,624,091	3,804,988	3,703,707	2,097,067	98,506	316,773	55,395	562,573	110,569	396,520
Intangible assets	2,403,234	64,144	59,613	12,611	77	1,195	42	9,874	5	35,480
Less: Accumulated amortization	897,269	17,670	16,855	2,942	33	354	17	2,528	2	10,975
Other assets	16,947,010	561,659	515,211	150,105	8,188	46,909	24,247	92,212	6,126	176,815
Total liabilities and capital	274,759,272	12,075,949	11,302,098	5,182,198	322,672	1,156,504	264,190	1,849,919	387,826	1,773,850
Accounts payable	21,391,979	200,142	167,706	80,709	4,569	20,972	18,094	19,709	4,702	13,607
Mortgages, notes, bonds payable in less than one year	17,560,235	1,809,937	1,723,546	837,780	90,297	94,628	87,222	327,792	47,713	173,194
Other current liabilities	29,519,826	192,117	158,308	76,585	3,899	20,298	6,676	34,990	6,148	5,912
All nonrecourse loans	36,547,914	168,475	160,668	36,192	4,600	103,249	—	9,087	—	7,541
Mortgages, notes, bonds payable in one year or more	64,907,941	3,733,404	3,512,305	1,420,656	129,014	346,903	97,018	545,162	177,085	673,957
Other liabilities	24,134,857	717,705	655,182	188,305	20,621	45,003	2,420	234,801	5,690	153,788
Partners' capital accounts	80,696,520	5,254,169	4,924,383	2,541,972	69,673	525,451	52,759	678,377	146,488	745,850

Footnotes at end of table.

## Partnership Returns/1980

Table 2.—Balance Sheet for Selected Industries — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction	
	Farms—Continued			Agri- cultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	Poultry and eggs	General livestock including animal specialty	Other farms						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
<b>Partnerships With and Without Net Income</b>									
Number of partnerships.....	1,113	3,417	2,771	18,130	35,076	31,405	3,671	66,590	28,109
Number of partners.....	2,701	9,961	9,835	50,233	721,879	686,431	35,448	160,212	70,944
<b>Total assets.....</b>	<b>372,504</b>	<b>470,776</b>	<b>366,650</b>	<b>2,133,443</b>	<b>24,741,625</b>	<b>18,880,528</b>	<b>5,861,097</b>	<b>9,811,456</b>	<b>8,218,455</b>
Cash.....	13,952	17,253	17,274	103,951	1,192,423	1,044,223	148,200	854,420	654,413
Trade notes and accounts receivable.....	17,194	30,043	4,352	130,511	1,764,791	1,326,269	438,522	1,184,417	912,619
Less: Allowance for bad debts.....	82	11	32	73	1,246	689	556	9,571	7,260
Inventories.....	11,421	42,775	3,889	71,235	682,156	402,998	279,158	2,768,602	2,636,293
Government obligations:									
U.S. and instrumentalities.....	800	—	1,497	2,447	56,696	33,594	23,102	23,907	21,820
State and local.....	824	—	—	65	14,028	10,239	3,789	19,469	18,964
Other current assets.....	4,889	17,058	23,593	50,685	870,985	624,944	246,040	1,005,389	901,850
Mortgage and real estate loans.....	92	1,517	9,290	38,632	62,485	56,704	5,781	400,642	397,094
Other investments.....	16,711	9,127	25,570	159,199	1,660,367	1,063,077	597,290	244,881	219,173
Buildings and other depreciable assets.....	368,356	312,870	220,712	1,489,054	14,716,002	10,439,729	4,276,273	2,839,875	1,606,362
Less: Accumulated depreciation.....	130,673	103,788	89,309	491,409	4,683,126	2,890,659	1,792,467	1,189,983	618,150
Depletable assets.....	916	554	644	199,745	5,373,465	4,848,455	525,011	15,593	5,099
Less: Accumulated depletion.....	—	—	133	38,257	718,802	684,388	34,414	8,643	935
Land.....	51,951	125,206	115,766	276,415	747,477	574,911	172,566	766,980	688,839
Intangible assets.....	339	224	164	8,739	675,389	460,456	214,932	38,429	31,698
Less: Accumulated amortization.....	23	40	65	1,719	287,003	252,282	34,720	16,427	15,082
Other assets.....	15,838	17,987	33,438	134,222	2,615,538	1,822,946	792,591	871,477	765,657
<b>Total liabilities and capital.....</b>	<b>372,504</b>	<b>470,776</b>	<b>366,650</b>	<b>2,133,443</b>	<b>24,741,625</b>	<b>18,880,528</b>	<b>5,861,097</b>	<b>9,811,456</b>	<b>8,218,455</b>
Accounts payable.....	9,883	17,771	1,620	84,170	1,601,988	1,212,206	389,782	1,165,476	991,354
Mortgages, notes, bonds payable in less than one year.....	60,679	100,645	71,221	268,579	1,502,229	1,179,964	322,265	2,055,369	1,906,181
Other current liabilities.....	6,873	6,237	14,191	82,784	1,129,664	704,460	425,204	1,018,330	855,450
All nonrecourse loans.....	—	—	41,664	103,997	892,277	292,129	600,148	436,615	279,130
Mortgages, notes, bonds payable in one year or more.....	217,964	172,698	153,764	811,944	4,566,478	3,312,592	1,253,886	2,058,460	1,696,537
Other liabilities.....	197	11,521	37,063	140,880	1,645,009	1,038,418	606,592	908,809	790,977
Partners' capital accounts.....	76,908	161,905	47,127	641,089	13,403,979	11,140,760	2,263,220	2,168,397	1,698,826
<b>Partnerships With Net Income</b>									
Number of partnerships.....	576	988	1,308	9,242	15,313	14,278	1,035	50,934	20,189
Number of partners.....	1,392	2,297	3,373	21,983	397,475	381,428	16,047	120,622	48,584
<b>Total assets.....</b>	<b>173,689</b>	<b>58,128</b>	<b>133,122</b>	<b>773,851</b>	<b>9,526,955</b>	<b>7,464,398</b>	<b>2,062,557</b>	<b>5,877,683</b>	<b>4,644,812</b>
Cash.....	9,354	7,795	9,098	68,967	584,641	500,967	83,674	694,490	515,967
Trade notes and accounts receivable.....	12,322	2,039	3,398	70,454	1,002,046	746,093	255,952	810,103	574,232
Less: Allowance for bad debts.....	82	11	32	56	338	156	183	8,838	6,527
Inventories.....	5,797	6,405	3,063	41,795	281,948	151,716	130,232	1,507,565	1,395,263
Government obligations:									
U.S. and instrumentalities.....	800	—	1,497	23	29,556	19,714	9,842	21,181	19,105
State and local.....	824	—	—	65	10,562	7,627	2,936	10,320	9,815
Other current assets.....	3,862	1,431	1,150	19,222	284,434	156,955	127,479	572,306	497,923
Mortgage and real estate loans.....	—	—	8,963	8,915	17,056	12,629	4,427	331,943	328,880
Other investments.....	4,578	776	2,530	29,199	434,528	403,083	31,444	130,502	106,051
Buildings and other depreciable assets.....	185,126	60,510	117,321	661,787	6,534,828	4,423,041	2,111,787	1,823,241	984,973
Less: Accumulated depreciation.....	79,276	27,554	55,412	280,756	2,686,066	1,673,331	1,012,734	784,896	411,807
Depletable assets.....	916	—	644	4,133	2,429,866	2,363,469	66,397	7,599	3,108
Less: Accumulated depletion.....	—	—	133	1,342	615,144	606,513	8,631	3,990	935
Land.....	26,682	3,600	36,023	101,291	180,528	117,036	63,492	256,202	205,239
Intangible assets.....	218	113	—	4,530	284,698	192,011	92,687	18,046	13,371
Less: Accumulated amortization.....	5	—	—	816	97,711	91,901	5,810	8,378	7,179
Other assets.....	2,573	3,024	5,012	46,448	851,524	741,957	109,567	500,288	417,332
<b>Total liabilities and capital.....</b>	<b>173,689</b>	<b>58,128</b>	<b>133,122</b>	<b>773,851</b>	<b>9,526,955</b>	<b>7,464,398</b>	<b>2,062,557</b>	<b>5,877,683</b>	<b>4,644,812</b>
Accounts payable.....	2,995	1,086	1,263	32,436	610,504	474,199	136,305	806,565	672,197
Mortgages, notes, bonds payable in less than one year.....	18,966	25,107	20,845	86,391	502,508	410,275	32,232	1,039,888	931,160
Other current liabilities.....	987	1,563	1,249	33,809	307,183	157,273	149,910	538,102	405,305
All nonrecourse loans.....	—	—	—	7,807	208,630	134,716	79,914	53,571	46,422
Mortgages, notes, bonds payable in one year or more.....	80,462	4,752	37,296	221,099	1,559,067	1,379,276	179,791	944,374	691,844
Other liabilities.....	178	43	4,333	62,523	577,518	484,231	93,287	622,999	517,130
Partners' capital accounts.....	70,100	25,577	68,136	329,787	5,761,545	4,424,427	1,337,117	1,872,184	1,380,754

Footnotes at end of table.

# Partnership Returns/1980

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**Table 2.—Balance Sheet for Selected Industries — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—Continued					Manufacturing				
	Special trade contractors					Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries
	Total	Plumbing, heating, and air conditioning	Painting, paper hanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified					
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
<b>Partnerships With and Without Net Income</b>										
Number of partnerships .....	38,188	4,479	3,895	6,034	23,780	30,086	5,821	7,157	1,648	15,461
Number of partners .....	82,562	9,557	8,308	13,359	51,338	91,724	14,576	22,862	3,717	50,570
<b>Total assets .....</b>	<b>1,588,430</b>	<b>191,173</b>	<b>52,084</b>	<b>163,087</b>	<b>1,182,086</b>	<b>11,252,047</b>	<b>1,234,337</b>	<b>1,209,289</b>	<b>545,599</b>	<b>8,262,822</b>
Cash .....	199,933	24,857	13,155	32,979	128,942	418,545	59,041	57,409	20,113	281,982
Trade notes and accounts receivable .....	271,797	35,303	3,901	25,980	206,614	1,710,616	91,999	93,729	193,973	1,330,916
Less: Allowance for bad debts .....	2,311	626	79	378	1,227	19,170	302	2,000	491	16,377
Inventories .....	132,022	30,869	951	12,040	88,162	1,645,057	118,679	45,240	195,936	1,285,202
Government obligations:										
U.S. and instrumentalities .....	2,087	1,865	—	—	222	25,235	18,300	948	440	5,547
State and local .....	504	—	—	—	504	3,831	675	27	1,118	2,011
Other current assets .....	103,525	45,788	787	9,617	47,334	489,381	52,046	40,751	5,207	391,378
Mortgage and real estate loans .....	3,548	56	—	838	2,654	8,384	4,632	—	301	3,450
Other investments .....	25,709	856	24	371	24,457	822,707	69,481	14,117	5,880	733,229
Buildings and other depreciable assets .....	1,228,146	79,608	43,003	118,662	986,873	7,248,085	875,291	1,121,288	192,603	5,058,904
Less: Accumulated depreciation .....	569,222	40,024	17,963	53,702	457,534	2,219,402	325,346	244,443	77,320	1,572,293
Depletable assets .....	10,336	3,826	—	—	6,510	197,621	179,055	—	11	18,555
Less: Accumulated depletion .....	5,708	2,426	—	—	3,282	50,070	48,932	—	—	1,138
Land .....	78,140	7,238	8,041	13,174	49,687	191,198	72,201	9,089	2,220	107,688
Intangible assets .....	5,745	21	—	85	5,639	101,936	4,658	31,364	1,355	64,559
Less: Accumulated amortization .....	654	21	—	21	613	21,887	2,085	6,325	627	12,850
Other assets .....	104,832	3,984	262	3,444	97,143	699,979	64,944	48,097	4,881	582,057
<b>Total liabilities and capital .....</b>	<b>1,588,430</b>	<b>191,173</b>	<b>52,084</b>	<b>163,087</b>	<b>1,182,086</b>	<b>11,252,047</b>	<b>1,234,337</b>	<b>1,209,289</b>	<b>545,599</b>	<b>8,262,822</b>
Accounts payable .....	174,122	21,059	3,452	16,223	133,388	1,430,604	96,861	81,768	94,737	1,157,238
Mortgages, notes, bonds payable in less than one year .....	148,806	12,926	2,095	14,711	119,074	773,372	86,658	52,820	56,231	577,663
Other current liabilities .....	162,880	55,548	800	19,911	85,620	727,674	41,716	85,999	186,704	413,256
All nonrecourse loans .....	157,485	—	—	592	156,893	1,092,684	10,704	644,273	313	437,395
Mortgages, notes, bonds payable in one year or more .....	361,923	44,940	13,895	32,784	270,304	2,914,456	400,241	127,032	46,046	2,341,137
Other liabilities .....	117,832	12,521	10,288	7,076	87,946	618,010	72,265	87,030	65,622	393,094
Partners' capital accounts .....	465,382	43,178	21,555	71,790	328,860	3,695,245	525,892	130,368	95,947	2,943,038
<b>Partnerships With Net Income</b>										
Number of partnerships .....	30,452	3,340	2,852	4,656	19,605	19,976	4,490	4,530	1,084	9,872
Number of partners .....	65,332	7,189	6,086	10,288	41,769	62,140	10,311	13,805	2,272	35,751
<b>Total assets .....</b>	<b>1,228,300</b>	<b>139,760</b>	<b>44,901</b>	<b>124,961</b>	<b>918,678</b>	<b>5,166,946</b>	<b>398,013</b>	<b>310,302</b>	<b>133,048</b>	<b>4,325,582</b>
Cash .....	178,449	20,227	11,936	30,618	115,668	332,061	47,155	41,541	13,498	229,867
Trade notes and accounts receivable .....	235,871	25,235	3,566	18,544	188,526	1,174,205	40,630	67,121	28,116	1,038,338
Less: Allowance for bad debts .....	2,311	626	79	378	1,227	15,789	116	1,924	422	13,326
Inventories .....	112,016	25,163	857	9,181	76,814	924,071	46,415	31,258	18,711	827,686
Government obligations:										
U.S. and instrumentalities .....	2,076	1,865	—	—	211	8,244	2,625	948	440	4,232
State and local .....	504	—	—	—	504	3,343	187	27	1,118	2,011
Other current assets .....	74,370	28,403	783	9,374	35,809	274,020	5,714	22,061	2,903	243,342
Mortgage and real estate loans .....	3,063	56	—	838	2,170	3,245	1,227	—	301	1,716
Other investments .....	24,451	856	24	341	23,229	338,959	25,131	7,422	5,242	301,164
Buildings and other depreciable assets .....	832,900	62,084	35,199	77,243	658,374	3,031,779	306,840	195,331	102,786	2,426,822
Less: Accumulated depreciation .....	370,478	32,335	15,408	33,736	289,000	1,373,301	138,159	95,788	46,441	1,092,912
Depletable assets .....	4,333	2,813	—	—	1,520	21,666	17,617	—	11	4,038
Less: Accumulated depletion .....	3,055	1,868	—	—	1,187	1,508	1,149	—	—	359
Land .....	50,962	6,816	7,933	9,689	26,525	97,652	20,494	7,768	2,161	67,229
Intangible assets .....	3,688	21	—	85	3,582	39,630	2,259	12,304	1,335	23,732
Less: Accumulated amortization .....	508	21	—	21	466	13,762	1,035	3,620	626	8,481
Other assets .....	81,969	1,071	88	3,183	77,626	322,430	22,177	25,854	3,915	270,484
<b>Total liabilities and capital .....</b>	<b>1,228,300</b>	<b>139,760</b>	<b>44,901</b>	<b>124,961</b>	<b>918,678</b>	<b>5,166,946</b>	<b>398,013</b>	<b>310,302</b>	<b>133,048</b>	<b>4,325,582</b>
Accounts payable .....	134,369	11,600	3,186	12,995	106,587	884,960	36,711	29,038	12,913	806,297
Mortgages, notes, bonds payable in less than one year .....	108,347	9,690	1,048	8,695	88,913	323,050	30,382	21,355	14,704	256,610
Other current liabilities .....	132,797	39,093	648	17,279	75,777	285,874	8,550	42,794	8,267	226,262
All nonrecourse loans .....	7,149	—	—	592	6,557	18,398	10,704	576	313	6,806
Mortgages, notes, bonds payable in one year or more .....	252,530	28,844	9,782	18,150	195,753	629,162	82,501	50,131	26,016	470,514
Other liabilities .....	105,868	7,203	10,268	5,740	82,656	166,752	40,074	9,052	44	117,582
Partners' capital accounts .....	487,241	43,329	19,968	61,509	362,435	2,858,749	189,090	157,356	70,791	2,441,511

Footnotes at end of table.

## Partnership Returns/1980

Table 2.—Balance Sheet for Selected Industries — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade				
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade	Retail trade		
		Total	Trucking and warehousing	Other transportation				Total	Building materials, hardware, garden supply and mobile home dealers	General merchandise stores
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
<b>Partnerships With and Without Net Income</b>										
Number of partnerships .....	20,417	16,675	10,777	5,899	3,742	200,273	32,394	167,826	7,215	2,710
Number of partners .....	73,192	52,613	29,770	22,843	20,579	487,363	94,405	392,828	17,867	6,774
<b>Total assets .....</b>	<b>9,291,011</b>	<b>5,035,677</b>	<b>1,301,804</b>	<b>3,733,873</b>	<b>4,255,334</b>	<b>17,727,123</b>	<b>6,316,420</b>	<b>11,388,756</b>	<b>999,681</b>	<b>323,508</b>
Cash .....	260,674	184,020	67,970	116,050	76,654	1,815,543	671,397	1,141,267	98,197	32,157
Trade notes and accounts receivable .....	398,770	238,105	53,327	184,777	160,666	2,881,098	1,704,512	1,171,782	158,578	34,574
Less: Allowance for bad debts .....	4,422	719	60	658	3,703	37,539	20,536	16,794	2,175	587
Inventories .....	81,219	14,582	6,543	8,039	66,636	5,418,261	1,904,736	3,503,570	387,877	138,323
Government obligations:										
U.S. and instrumentalities .....	9,793	7,022	—	7,022	2,771	49,636	22,108	27,527	2,864	—
State and local .....	4,427	475	—	475	3,952	35,415	7,400	27,299	1,750	472
Other current assets .....	173,285	90,808	19,109	71,700	82,476	431,311	215,457	214,642	17,038	11,927
Mortgage and real estate loans .....	15,069	6,576	6,576	—	8,493	57,264	12,256	44,958	2,782	877
Other investments .....	137,588	80,257	16,591	63,666	57,331	443,626	258,820	183,345	23,015	16,515
Buildings and other depreciable assets .....	10,173,908	5,689,417	1,502,178	4,187,239	4,484,491	7,532,930	1,772,313	5,758,440	363,659	103,062
Less: Accumulated depreciation .....	2,922,180	1,782,584	529,245	1,253,339	1,139,596	2,790,420	727,045	2,061,971	154,617	41,295
Depletable assets .....	8,804	2,797	2,785	12	6,007	61,940	19,319	42,620	7,806	405
Less: Accumulated depletion .....	2,586	1,170	1,167	3	1,416	20,444	8,667	11,777	3,402	14
Land .....	186,101	153,100	124,093	29,006	33,001	807,479	212,871	594,357	51,701	11,212
Intangible assets .....	115,341	20,915	3,382	17,533	94,425	254,110	42,120	211,733	3,017	6,276
Less: Accumulated amortization .....	32,084	3,189	547	2,642	28,895	62,159	8,634	53,274	751	1,194
Other assets .....	687,307	335,266	30,269	304,998	352,041	849,073	237,990	611,032	42,344	10,799
<b>Total liabilities and capital .....</b>	<b>9,291,011</b>	<b>5,035,677</b>	<b>1,301,804</b>	<b>3,733,873</b>	<b>4,255,334</b>	<b>17,727,123</b>	<b>6,316,420</b>	<b>11,388,756</b>	<b>999,681</b>	<b>323,508</b>
Accounts payable .....	402,098	213,843	49,362	164,481	188,255	3,220,150	1,799,506	1,417,415	134,707	46,806
Mortgages, notes, bonds payable in less than one year .....	461,124	348,532	161,571	186,962	112,592	1,963,564	758,096	1,204,296	126,896	25,612
Other current liabilities .....	346,323	208,437	25,800	182,637	137,886	866,337	469,842	394,912	33,980	8,208
All nonrecourse loans .....	1,161,284	989,045	86,329	902,716	172,239	392,293	186,961	205,331	4,572	100
Mortgages, notes, bonds payable in one year or more .....	2,509,502	1,670,480	586,753	1,083,728	839,021	3,819,170	867,958	2,951,047	196,524	65,985
Other liabilities .....	291,663	139,229	11,398	127,831	152,434	545,250	159,637	385,613	25,364	9,537
Partners' capital accounts .....	4,119,017	1,466,111	380,591	1,085,519	2,652,907	6,920,358	2,074,419	4,830,142	477,639	167,261
<b>Partnerships With Net Income</b>										
Number of partnerships .....	10,764	8,651	6,301	2,350	2,113	123,046	20,920	102,079	4,611	1,748
Number of partners .....	32,810	26,148	14,766	11,382	6,662	293,074	54,574	238,397	11,363	4,596
<b>Total assets .....</b>	<b>3,064,959</b>	<b>1,828,013</b>	<b>697,965</b>	<b>1,130,048</b>	<b>1,236,946</b>	<b>12,772,605</b>	<b>4,833,865</b>	<b>7,919,577</b>	<b>743,944</b>	<b>231,058</b>
Cash .....	156,547	110,190	50,143	60,046	46,358	1,564,955	597,013	965,550	82,202	29,570
Trade notes and accounts receivable .....	243,223	117,818	34,320	83,498	125,405	2,265,882	1,381,490	880,179	132,700	30,695
Less: Allowance for bad debts .....	2,517	539	43	495	1,978	30,626	17,285	13,132	1,736	306
Inventories .....	15,555	6,861	4,694	2,167	8,694	4,026,687	1,514,885	2,502,401	279,334	85,027
Government obligations:										
U.S. and instrumentalities .....	9,433	7,022	—	7,022	2,411	38,630	11,451	27,178	2,864	—
State and local .....	70	70	—	70	—	35,129	7,235	27,178	1,750	472
Other current assets .....	75,109	50,408	15,047	35,361	24,701	306,464	152,719	153,686	14,963	11,137
Mortgage and real estate loans .....	14,532	6,545	6,545	—	7,987	52,763	9,907	43,806	2,539	877
Other investments .....	64,469	19,806	12,531	7,274	44,663	367,800	205,252	161,086	19,056	15,448
Buildings and other depreciable assets .....	3,381,234	2,159,894	833,619	1,326,275	1,221,340	4,970,306	1,182,391	3,785,738	256,539	75,720
Less: Accumulated depreciation .....	1,160,346	762,550	333,762	428,788	397,796	2,049,994	547,966	1,500,624	113,890	34,320
Depletable assets .....	7,869	2,210	2,199	12	5,659	43,579	16,185	27,394	7,806	405
Less: Accumulated depletion .....	2,459	1,043	1,040	3	1,416	17,789	8,140	9,648	3,402	14
Land .....	96,270	76,854	60,429	16,425	19,415	551,671	139,180	412,261	37,715	8,460
Intangible assets .....	24,300	1,593	916	677	22,708	125,600	28,180	97,164	1,742	5,798
Less: Accumulated amortization .....	7,254	404	224	179	6,850	32,949	6,548	26,150	238	1,121
Other assets .....	148,924	33,278	12,592	20,686	115,647	554,497	168,935	385,511	24,000	3,209
<b>Total liabilities and capital .....</b>	<b>3,064,959</b>	<b>1,828,013</b>	<b>697,965</b>	<b>1,130,048</b>	<b>1,236,946</b>	<b>12,772,605</b>	<b>4,833,865</b>	<b>7,919,577</b>	<b>743,944</b>	<b>231,058</b>
Accounts payable .....	138,767	82,803	28,078	54,724	55,964	2,340,822	1,415,177	922,442	86,912	25,420
Mortgages, notes, bonds payable in less than one year .....	193,251	140,963	92,546	48,418	52,288	1,138,738	477,649	659,917	53,355	11,222
Other current liabilities .....	94,652	32,910	12,956	19,954	61,742	622,646	375,103	245,960	28,129	5,693
All nonrecourse loans .....	79,200	65,163	15,809	49,354	14,037	76,756	45,858	30,897	3,616	100
Mortgages, notes, bonds payable in one year or more .....	978,604	503,136	272,223	230,913	475,468	2,079,320	465,188	1,613,966	111,416	31,663
Other liabilities .....	154,792	38,088	10,219	27,869	116,704	387,341	133,895	253,446	22,832	9,158
Partners' capital accounts .....	1,425,692	964,950	266,134	698,816	460,742	6,126,982	1,920,995	4,192,949	437,684	147,802

Footnotes at end of table.

# Partnership Returns/1980

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**Table 2.—Balance Sheet for Selected Industries — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores	Eating places
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers			
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Partnerships With and Without Net Income</b>										
Number of partnerships.....	20,535	13,101	7,433	22,442	4,451	11,569	6,421	14,606	12,013	29,056
Number of partners.....	45,840	28,980	16,859	50,476	9,721	26,437	14,317	32,319	27,746	77,387
<b>Total assets</b> .....	<b>1,350,959</b>	<b>1,005,306</b>	<b>345,654</b>	<b>2,085,654</b>	<b>777,608</b>	<b>824,630</b>	<b>483,417</b>	<b>872,140</b>	<b>892,074</b>	<b>2,154,971</b>
Cash.....	129,853	98,427	31,427	194,423	48,762	114,358	31,303	143,120	103,167	163,111
Trade notes and accounts receivable.....	62,347	43,215	19,133	254,348	87,619	102,323	64,406	102,695	213,123	105,311
Less: Allowance for bad debts.....	491	449	42	5,034	3,909	438	687	2,090	3,751	105
Inventories.....	363,124	327,911	35,214	878,650	443,680	195,231	239,738	389,069	313,495	106,192
Government obligations:										
U.S. and instrumentalities.....	229	229	—	11,681	4,715	215	6,751	3,175	5,235	1,276
State and local.....	284	282	2	961	—	7	954	687	—	—
Other current assets.....	24,907	20,472	4,435	37,362	17,820	14,758	4,785	13,058	13,702	58,022
Mortgage and real estate loans.....	5,030	4,973	57	7,061	3,928	1,791	1,341	15,089	1,405	2,671
Other investments.....	17,219	14,031	3,189	20,128	7,389	9,849	2,891	29,034	19,222	18,392
Buildings and other depreciable assets.....	861,392	607,743	253,649	742,088	181,990	411,186	148,911	234,548	268,487	1,837,378
Less: Accumulated depreciation.....	291,143	219,553	71,590	269,491	77,959	134,179	57,353	99,415	106,218	587,588
Depletable assets.....	9,079	1,584	7,495	5,940	3,612	1,462	865	1,056	4,029	8,267
Less: Accumulated depletion.....	1,126	550	576	2,755	1,616	651	488	246	1,638	1,237
Land.....	86,900	60,662	26,237	123,663	33,301	68,465	21,896	15,119	29,402	171,670
Intangible assets.....	21,760	5,905	15,855	24,236	8,732	10,639	4,865	9,822	3,066	105,385
Less: Accumulated amortization.....	4,531	1,381	3,150	4,775	1,430	2,053	1,292	3,959	1,547	26,656
Other assets.....	66,125	41,806	24,320	67,168	20,972	31,666	14,529	21,379	30,895	192,881
<b>Total liabilities and capital</b> .....	<b>1,350,959</b>	<b>1,005,306</b>	<b>345,654</b>	<b>2,085,654</b>	<b>777,608</b>	<b>824,630</b>	<b>483,417</b>	<b>872,140</b>	<b>892,074</b>	<b>2,154,971</b>
Accounts payable.....	158,331	123,473	34,859	276,134	71,435	121,694	83,004	134,575	121,068	174,232
Mortgages, notes, bonds payable in less than one year.....	88,100	65,061	23,039	371,642	254,852	32,420	84,369	62,078	89,564	180,276
Other current liabilities.....	51,725	42,449	9,476	70,874	35,832	19,896	15,146	26,762	24,872	104,838
All nonrecourse loans.....	6,444	5,407	1,036	57,414	44,725	9,735	2,954	1,170	3,334	25,449
Mortgages, notes, bonds payable in one year or more.....	425,607	290,694	134,913	447,060	126,262	235,878	84,920	136,240	145,957	852,584
Other liabilities.....	33,651	21,135	12,516	106,400	78,263	12,464	15,673	20,606	42,383	66,429
Partners' capital accounts.....	587,102	457,287	129,814	756,130	166,239	392,542	197,350	490,709	464,897	751,162
<b>Partnerships With Net Income</b>										
Number of partnerships.....	13,976	9,593	4,382	14,458	2,347	8,841	3,270	7,787	7,318	16,654
Number of partners.....	30,876	21,170	9,706	32,655	5,135	20,227	7,292	17,232	16,331	43,486
<b>Total assets</b> .....	<b>1,011,106</b>	<b>786,800</b>	<b>224,305</b>	<b>1,407,647</b>	<b>482,805</b>	<b>596,732</b>	<b>328,109</b>	<b>628,167</b>	<b>680,082</b>	<b>1,219,407</b>
Cash.....	114,578	87,573	27,005	167,676	37,435	103,620	26,620	119,721	86,507	129,072
Trade notes and accounts receivable.....	50,242	35,804	14,437	180,369	62,085	65,690	52,594	69,571	177,721	47,371
Less: Allowance for bad debts.....	406	364	42	4,123	3,134	417	572	1,227	3,149	34
Inventories.....	283,863	258,953	24,910	564,115	250,522	152,770	160,823	258,763	221,716	74,725
Government obligations:										
U.S. and instrumentalities.....	229	229	—	11,681	4,715	215	6,751	3,175	5,215	1,254
State and local.....	284	282	2	961	—	7	954	565	—	—
Other current assets.....	21,202	17,966	3,236	28,365	12,728	11,982	3,655	10,438	8,806	31,144
Mortgage and real estate loans.....	4,975	4,918	57	7,051	3,928	1,781	1,341	15,089	1,405	2,671
Other investments.....	14,674	11,670	3,005	15,613	4,052	9,552	2,009	26,224	17,949	16,945
Buildings and other depreciable assets.....	639,963	466,266	173,698	512,904	118,488	296,061	98,355	172,538	208,802	1,081,655
Less: Accumulated depreciation.....	242,883	186,737	56,145	205,276	46,371	112,129	46,776	78,237	86,356	409,554
Depletable assets.....	1,870	1,584	286	2,863	536	1,462	865	1,056	4,029	5,798
Less: Accumulated depletion.....	565	547	18	1,381	223	651	488	246	1,638	1,064
Land.....	65,489	48,473	17,016	82,304	27,546	39,674	15,083	14,123	25,306	100,443
Intangible assets.....	6,700	4,592	2,108	6,348	90	4,450	1,808	4,792	2,401	43,734
Less: Accumulated amortization.....	2,121	1,276	845	2,168	61	1,569	538	1,026	1,365	11,814
Other assets.....	53,011	37,417	15,595	40,324	10,468	24,233	5,623	12,847	12,753	107,060
<b>Total liabilities and capital</b> .....	<b>1,011,106</b>	<b>786,800</b>	<b>224,305</b>	<b>1,407,647</b>	<b>482,805</b>	<b>596,732</b>	<b>328,109</b>	<b>628,167</b>	<b>680,082</b>	<b>1,219,407</b>
Accounts payable.....	109,270	89,540	19,730	175,857	45,211	75,444	55,202	72,869	83,731	90,164
Mortgages, notes, bonds payable in less than one year.....	53,433	43,186	10,247	194,442	124,583	22,491	47,368	33,775	51,124	85,725
Other current liabilities.....	29,882	23,954	5,929	38,613	16,564	15,776	6,273	14,036	16,005	60,591
All nonrecourse loans.....	2,846	1,810	1,036	5,048	194	2,574	2,280	962	2,578	8,240
Mortgages, notes, bonds payable in one year or more.....	276,137	204,419	71,718	237,008	65,464	124,905	46,639	62,106	103,891	380,902
Other liabilities.....	15,052	11,667	3,384	78,586	59,211	10,630	8,745	15,003	33,299	29,948
Partners' capital accounts.....	524,485	412,225	112,260	678,093	171,579	344,912	161,601	429,416	389,455	563,435

Footnotes at end of table.

## Partnership Returns/1980

Table 2.—Balance Sheet for Selected Industries — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued				Finance, insurance, and real estate				
	Retail trade—Continued			Total	Finance				Insurance agents, brokers, and service
	Drinking places	Liquor stores	Other retail stores		Total	Banking and credit agencies other than banks	Security and commodity brokers and services	Holding and investment companies	
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
<b>Partnerships With and Without Net Income</b>									
Number of partnerships.....	8,227	3,347	47,675	637,480	165,969	2,428	2,069	161,471	7,127
Number of partners.....	18,155	8,376	107,888	5,566,294	2,329,161	15,628	41,859	2,271,674	24,921
<b>Total assets.....</b>	<b>371,581</b>	<b>361,827</b>	<b>1,976,361</b>	<b>454,530,792</b>	<b>175,798,938</b>	<b>1,241,804</b>	<b>48,122,641</b>	<b>126,434,493</b>	<b>2,837,314</b>
Cash.....	23,063	35,459	218,716	11,482,496	4,586,488	75,128	836,966	3,684,394	434,481
Trade notes and accounts receivable.....	1,594	10,810	228,402	28,611,069	20,587,409	261,638	11,926,156	8,399,614	521,594
Less: Allowance for bad debts.....	—	4	2,558	94,019	20,445	6,105	255	14,085	1,334
Inventories.....	17,555	99,078	810,206	18,257,436	10,992,523	135,154	5,389,722	5,467,647	2,212
Government obligations:									
U.S. and instrumentalities.....	—	359	2,708	12,842,689	12,415,776	27,649	3,644,444	8,743,682	118,616
State and local.....	—	—	23,146	1,203,168	1,100,562	10,018	86,039	1,004,505	—
Other current assets.....	3,976	6,080	28,569	40,811,731	32,320,932	309,753	8,181,796	23,829,384	452,061
Mortgage and real estate loans.....	8,166	168	1,711	21,840,374	14,062,436	244,078	16,697	13,801,661	279
Other investments.....	9,763	9,590	20,467	51,524,411	44,414,007	90,470	12,080,304	32,243,232	713,620
Buildings and other depreciable assets.....	304,057	152,724	891,046	230,379,811	9,728,634	40,804	129,884	9,557,945	219,882
Less: Accumulated depreciation.....	75,174	49,773	387,258	54,472,680	1,772,082	7,345	30,734	1,734,003	139,306
Depletable assets.....	731	3,459	1,848	1,763,691	1,261,693	—	846	1,260,847	1,400
Less: Accumulated depletion.....	—	1,357	—	199,827	91,108	—	14	91,094	231
Land.....	23,968	21,927	58,797	56,217,046	8,756,058	7,392	17,068	8,731,597	10,886
Intangible assets.....	5,585	19,579	13,008	4,305,311	701,303	40,149	16,805	644,349	10,324
Less: Accumulated amortization.....	1,257	6,072	2,531	1,220,799	267,067	9,435	3,686	253,946	3,021
Other assets.....	49,556	59,800	70,083	31,278,864	17,011,821	22,455	5,830,602	11,158,763	495,852
<b>Total liabilities and capital.....</b>	<b>371,581</b>	<b>361,827</b>	<b>1,976,361</b>	<b>454,530,792</b>	<b>175,798,938</b>	<b>1,241,804</b>	<b>48,122,641</b>	<b>126,434,493</b>	<b>2,837,314</b>
Accounts payable.....	8,074	36,724	326,763	23,614,844	18,200,597	22,216	13,929,881	4,248,500	448,595
Mortgages, notes, bonds payable in less than one year.....	37,333	22,177	200,618	32,796,167	13,039,462	166,505	7,076,611	5,796,346	47,037
Other current liabilities.....	4,568	11,791	57,296	52,417,753	43,254,298	43,179	15,137,863	28,073,256	1,720,359
All nonrecourse loans.....	—	1,312	105,537	104,933,760	8,595,783	189,708	16,972	8,389,103	—
Mortgages, notes, bonds payable in one year or more.....	163,279	116,196	401,614	135,646,302	16,715,529	140,952	1,102,080	15,472,497	38,182
Other liabilities.....	8,188	8,300	64,756	39,835,372	27,694,444	360,145	9,356,573	17,977,727	777,705
Partners' capital accounts.....	150,139	165,327	819,776	65,286,595	48,298,826	319,099	1,502,662	46,477,065	- 194,564
<b>Partnerships With Net Income</b>									
Number of partnerships.....	5,955	2,666	26,906	312,504	95,208	1,957	1,319	91,932	5,853
Number of partners.....	13,040	6,940	61,880	3,137,005	1,531,491	14,202	31,570	1,485,720	17,601
<b>Total assets.....</b>	<b>256,977</b>	<b>303,024</b>	<b>1,438,166</b>	<b>203,879,349</b>	<b>102,269,071</b>	<b>908,618</b>	<b>23,422,280</b>	<b>77,938,173</b>	<b>2,549,265</b>
Cash.....	20,248	32,209	183,767	6,853,728	2,983,678	70,532	663,603	2,249,543	414,436
Trade notes and accounts receivable.....	974	9,898	180,638	19,760,540	15,653,461	184,529	10,334,502	5,134,430	369,147
Less: Allowance for bad debts.....	—	4	2,146	39,710	15,330	4,898	255	10,177	1,334
Inventories.....	13,336	87,015	634,507	5,962,361	3,367,072	12,311	1,250,864	2,103,897	2,212
Government obligations:									
U.S. and instrumentalities.....	—	359	2,401	4,925,353	4,679,900	7,935	798,382	3,873,584	118,616
State and local.....	—	—	23,146	1,037,979	948,628	6,815	60,697	881,117	—
Other current assets.....	3,702	6,018	17,911	21,711,096	18,753,944	308,038	520,910	17,924,996	447,783
Mortgage and real estate loans.....	8,166	168	867	15,798,468	11,988,203	222,908	15,103	11,750,192	95
Other investments.....	6,390	9,563	19,223	34,481,740	30,984,512	75,210	7,327,609	23,581,693	627,347
Buildings and other depreciable assets.....	214,078	117,730	505,807	86,083,822	2,208,629	16,247	91,994	2,100,388	200,694
Less: Accumulated depreciation.....	57,087	39,215	233,807	28,027,369	643,228	5,242	24,439	613,546	129,077
Depletable assets.....	—	3,459	107	372,256	251,402	—	846	250,556	1,400
Less: Accumulated depletion.....	—	1,357	—	94,562	59,332	—	14	59,317	231
Land.....	16,603	15,906	45,911	21,264,734	2,374,338	4,824	7,183	2,362,330	10,775
Intangible assets.....	1,167	15,184	9,298	1,385,538	270,581	55	5,188	265,339	7,139
Less: Accumulated amortization.....	558	4,314	1,405	480,602	170,989	39	1,656	169,295	2,490
Other assets.....	29,960	50,404	51,941	12,883,976	8,693,601	9,394	2,371,763	6,312,444	482,754
<b>Total liabilities and capital.....</b>	<b>256,977</b>	<b>303,024</b>	<b>1,438,166</b>	<b>203,879,349</b>	<b>102,269,071</b>	<b>908,618</b>	<b>23,422,280</b>	<b>77,938,173</b>	<b>2,549,265</b>
Accounts payable.....	3,425	31,775	243,018	15,372,883	13,572,040	10,154	12,545,977	1,015,910	398,986
Mortgages, notes, bonds payable in less than one year.....	17,569	15,930	143,341	10,997,053	5,931,117	110,725	4,460,432	1,359,961	37,416
Other current liabilities.....	2,005	8,013	42,593	24,229,546	20,298,598	25,399	2,185,892	18,087,307	1,638,133
All nonrecourse loans.....	—	1,312	6,196	33,366,489	3,410,853	24,880	1,224	3,384,749	—
Mortgages, notes, bonds payable in one year or more.....	113,432	81,950	215,460	48,690,920	7,185,940	124,881	514,748	6,546,312	33,988
Other liabilities.....	7,546	7,698	34,325	20,029,723	15,033,650	320,497	2,148,204	12,564,949	597,891
Partners' capital accounts.....	113,002	156,346	753,231	51,192,735	36,836,873	292,083	1,565,805	34,978,985	- 157,149

Footnotes at end of table.

Table 2.—Balance Sheet for Selected Industries — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate—Continued					Services			
	Real estate				Total	Hotels and other lodging places			Total
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers		Total	Motels, motor hotels, and tourist courts	Other lodging places	
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
<b>Partnerships With and Without Net Income</b>									
Number of partnerships.....	464,384	390,946	30,689	19,043	23,706	263,400	16,040	8,084	7,956
Number of partners.....	3,212,213	2,822,924	145,767	79,768	163,754	938,027	89,597	45,051	44,546
<b>Total assets</b> .....	<b>275,894,540</b>	<b>242,444,235</b>	<b>7,637,925</b>	<b>6,647,233</b>	<b>19,165,146</b>	<b>45,509,719</b>	<b>13,702,852</b>	<b>5,942,011</b>	<b>7,760,841</b>
Cash.....	6,451,528	5,485,702	228,188	225,421	512,216	3,227,261	514,949	247,975	266,975
Trade notes and accounts receivable.....	7,502,056	5,371,700	276,458	563,697	1,290,211	2,933,055	378,670	127,861	250,809
Less: Allowance for bad debts.....	72,240	60,788	2,793	1,228	7,431	94,401	9,268	1,726	7,542
Inventories.....	7,262,701	1,141,360	206,851	727,322	5,187,169	2,404,096	113,314	45,161	68,153
Government obligations:									
U.S. and instrumentalities.....	308,298	255,441	12,438	11,425	28,994	358,917	19,717	14,385	5,333
State and local.....	102,606	88,953	11,361	457	1,835	45,294	2,790	2,027	763
Other current assets.....	8,038,738	6,019,637	133,924	252,655	1,632,521	2,202,161	255,194	125,192	130,002
Mortgage and real estate loans.....	7,777,659	6,215,378	287,216	331,954	943,111	753,607	334,648	184,165	150,483
Other investments.....	6,386,783	4,600,124	286,432	385,605	1,144,622	1,417,549	201,160	98,192	102,969
Buildings and other depreciable assets.....	220,431,296	213,012,738	2,283,573	2,820,772	2,314,212	41,588,718	12,761,355	5,952,568	6,808,787
Less: Accumulated depreciation.....	52,561,271	50,888,721	736,511	582,459	353,580	16,377,439	3,312,277	1,752,697	1,559,581
Depletable assets.....	500,599	370,659	198	198	32,425	181,097	36,418	1,155	35,263
Less: Accumulated depletion.....	108,487	74,944	30,459	—	3,084	32,717	1,680	253	1,427
Land.....	47,450,102	37,720,793	4,188,918	1,211,582	4,328,809	3,442,238	1,582,372	652,372	929,750
Intangible assets.....	3,593,684	3,355,938	61,565	51,335	124,846	1,131,220	194,612	54,907	139,705
Less: Accumulated amortization.....	950,711	883,346	7,389	14,521	45,456	495,755	49,023	14,779	34,244
Other assets.....	13,771,191	10,713,611	360,836	663,018	2,033,726	2,824,819	680,151	205,507	474,644
<b>Total liabilities and capital</b> .....	<b>275,894,540</b>	<b>242,444,235</b>	<b>7,637,925</b>	<b>6,647,233</b>	<b>19,165,146</b>	<b>45,509,719</b>	<b>13,702,852</b>	<b>5,942,011</b>	<b>7,760,841</b>
Accounts payable.....	4,965,652	3,938,257	106,685	207,939	712,772	1,957,752	481,824	173,545	308,279
Mortgages, notes, bonds payable in less than one year.....	19,709,667	14,303,444	450,783	872,818	4,082,823	3,545,277	751,851	272,425	479,426
Other current liabilities.....	7,443,096	5,982,764	203,897	258,561	997,874	4,345,479	519,445	178,241	341,203
All nonrecourse loans.....	96,337,977	92,353,706	626,462	953,866	2,403,924	9,103,252	3,803,211	1,069,133	2,734,078
Mortgages, notes, bonds payable in one year or more.....	118,892,591	107,064,989	2,792,376	2,804,975	6,230,252	16,658,993	6,336,173	3,234,968	3,101,205
Other liabilities.....	11,363,222	8,957,776	348,158	601,834	1,455,453	3,111,306	622,261	301,395	320,866
Partners' capital accounts.....	17,182,333	9,843,300	3,109,544	947,441	3,282,049	6,787,661	1,188,089	712,303	475,785
<b>Partnerships With Net Income</b>									
Number of partnerships.....	211,443	171,345	20,671	9,609	9,818	169,273	6,946	4,125	2,821
Number of partners.....	1,587,912	1,425,375	82,428	34,654	45,456	573,600	36,630	22,750	13,880
<b>Total assets</b> .....	<b>99,061,013</b>	<b>86,338,270</b>	<b>3,528,646</b>	<b>2,233,158</b>	<b>6,960,939</b>	<b>22,394,826</b>	<b>5,594,915</b>	<b>2,855,347</b>	<b>2,739,568</b>
Cash.....	3,455,615	2,830,613	151,933	151,933	321,135	2,736,322	371,954	194,034	177,920
Trade notes and accounts receivable.....	3,737,932	2,426,892	211,021	310,328	789,690	2,157,819	208,460	76,875	131,585
Less: Allowance for bad debts.....	23,046	19,688	914	285	2,159	60,944	4,381	853	3,528
Inventories.....	2,593,078	189,320	68,014	248,373	2,087,372	1,777,593	74,401	33,532	40,869
Government obligations:									
U.S. and instrumentalities.....	126,837	103,287	12,438	1,633	9,479	213,930	17,815	14,321	3,494
State and local.....	89,351	81,892	5,996	—	1,463	35,835	2,049	1,326	723
Other current assets.....	2,509,369	1,685,391	87,301	90,147	646,531	1,575,393	115,069	70,355	44,714
Mortgage and real estate loans.....	3,810,170	2,960,931	176,837	143,118	529,284	457,772	166,519	112,058	54,461
Other investments.....	2,869,682	2,021,734	134,722	112,490	600,936	711,040	73,875	46,287	27,588
Buildings and other depreciable assets.....	83,674,499	81,328,943	910,360	972,092	463,105	19,417,408	5,620,270	3,180,430	2,439,841
Less: Accumulated depreciation.....	27,255,064	26,513,440	355,500	286,182	99,942	9,402,967	2,004,939	1,252,142	752,797
Depletable assets.....	119,454	75,345	37,036	198	6,875	73,648	9,907	1,155	8,751
Less: Accumulated depletion.....	35,000	12,945	21,146	—	908	18,118	614	253	362
Land.....	18,879,621	15,647,498	2,009,239	300,702	922,182	1,372,046	665,201	293,227	371,974
Intangible assets.....	1,107,818	1,021,038	43,717	6,016	37,047	461,278	52,346	26,287	26,059
Less: Accumulated amortization.....	307,123	280,435	3,742	2,977	19,970	238,943	17,869	7,996	9,873
Other assets.....	3,707,622	2,791,895	61,336	185,571	668,820	1,123,711	244,852	66,704	178,148
<b>Total liabilities and capital</b> .....	<b>99,061,013</b>	<b>86,338,270</b>	<b>3,528,646</b>	<b>2,233,158</b>	<b>6,960,939</b>	<b>22,394,826</b>	<b>5,594,915</b>	<b>2,855,347</b>	<b>2,739,568</b>
Accounts payable.....	1,401,856	995,616	39,013	75,591	291,636	1,037,336	172,054	80,738	91,316
Mortgages, notes, bonds payable in less than one year.....	5,028,520	3,327,948	116,575	253,231	1,330,766	1,555,809	166,051	88,744	77,307
Other current liabilities.....	2,292,815	1,744,655	51,100	95,143	401,918	3,249,705	184,427	79,852	104,575
All nonrecourse loans.....	29,955,635	28,890,232	236,570	247,501	581,332	2,576,395	1,337,687	492,744	844,943
Mortgages, notes, bonds payable in one year or more.....	41,470,992	38,114,240	983,168	730,847	1,642,737	6,293,090	2,387,397	1,396,498	990,899
Other liabilities.....	4,398,183	3,354,279	200,801	190,766	652,337	1,478,027	277,790	186,199	91,591
Partners' capital accounts.....	14,513,011	9,911,300	1,901,420	640,079	2,060,212	6,204,464	1,069,508	530,572	538,936

Footnotes at end of table.



Table 2.—Balance Sheet for Selected Industries — Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Services—Continued										
	Personal services					Business services	Automobile repair and services				
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Automobile repair shops			Automobile parking and other services
								Total	General automotive repair shops	Other automotive repair	
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
Partnerships With and Without Net Income											
Number of partnerships	25,607	6,614	8,829	2,570	7,594	51,277	22,752	15,591	7,983	7,607	7,161
Number of partners	57,187	14,531	18,794	5,228	18,634	191,283	54,730	32,903	16,893	16,010	21,827
Total assets	826,762	288,416	93,028	16,846	428,471	12,776,972	1,594,942	538,215	287,765	250,450	1,056,726
Cash	79,310	21,048	13,820	2,236	42,207	371,107	102,819	55,407	23,910	31,497	47,412
Trade notes and accounts receivable	51,892	18,218	263	16	33,395	692,781	117,827	41,864	27,063	14,801	75,963
Less: Allowance for bad debts	532	26	—	—	506	13,025	848	493	326	167	355
Inventories	30,191	6,324	3,837	451	19,579	1,404,068	84,198	67,725	38,562	29,163	16,472
Government obligations:											
U.S. and instrumentalities	1,540	—	—	—	1,540	159,103	666	—	—	—	666
State and local	601	—	6	—	595	4,767	1,314	1,148	—	1,148	166
Other current assets	17,407	3,347	1,075	1,698	11,288	893,745	31,581	7,452	3,815	3,637	24,128
Mortgage and real estate loans	495	495	—	—	—	144,968	673	347	331	16	326
Other investments	15,823	9,147	67	—	6,609	425,392	30,274	8,069	7,097	971	22,206
Buildings and other depreciable assets	836,507	329,935	103,771	11,558	391,243	14,982,290	1,515,896	427,363	220,886	206,477	1,088,533
Less: Accumulated depreciation	319,594	140,324	42,081	5,549	131,640	7,498,504	542,622	136,409	72,855	63,554	406,212
Depletable assets	1,579	—	—	1,579	—	23,108	2,841	1,979	1,289	690	862
Less: Accumulated depletion	1,579	—	—	1,579	—	707	686	639	419	220	48
Land	48,057	17,882	5,391	—	24,785	299,829	172,027	41,771	22,732	19,039	130,256
Intangible assets	21,125	7,404	3,401	823	9,497	165,725	37,375	5,974	1,416	4,557	31,401
Less: Accumulated amortization	9,289	3,882	644	513	4,249	54,763	6,182	2,587	848	1,738	3,595
Other assets	53,228	18,848	4,124	6,126	24,130	777,110	47,788	19,244	15,112	4,132	28,545
Total liabilities and capital	826,762	288,416	93,028	16,846	428,471	12,776,972	1,594,942	538,215	287,765	250,450	1,056,726
Accounts payable	45,196	13,678	6,098	378	25,041	409,574	91,949	40,065	22,624	17,441	51,884
Mortgages, notes, bonds payable in less than one year	58,746	25,422	6,425	195	26,703	929,321	214,000	35,262	20,676	14,585	178,739
Other current liabilities	22,289	3,278	4,344	482	14,185	2,303,724	54,015	29,891	17,046	12,845	24,123
All nonrecourse loans	40,201	223	—	—	39,978	3,281,610	64,113	1,759	1,276	484	62,354
Mortgages, notes, bonds payable in one year or more	266,402	126,531	22,579	4,144	113,148	4,354,070	795,433	176,515	101,937	74,577	618,919
Other liabilities	32,099	4,897	44	321	26,836	872,959	56,950	16,104	7,401	8,703	40,846
Partners' capital accounts	361,830	114,387	53,537	11,326	182,580	625,715	318,481	238,619	116,804	121,815	79,863
Partnerships With Net Income											
Number of partnerships	17,037	4,458	6,034	1,775	4,769	28,815	16,009	11,110	5,490	5,620	4,899
Number of partners	36,955	9,670	12,192	3,639	11,453	100,092	37,064	23,377	11,574	11,803	13,687
Total assets	503,657	183,525	57,669	8,575	253,887	5,215,636	865,031	349,693	173,321	176,372	515,338
Cash	69,718	18,995	10,716	1,776	38,230	244,767	78,374	50,112	20,614	29,498	28,262
Trade notes and accounts receivable	42,483	14,838	262	—	27,383	441,831	52,584	21,628	11,706	9,922	30,956
Less: Allowance for bad debts	488	26	—	—	462	4,027	300	215	48	167	85
Inventories	20,885	5,454	2,785	376	12,270	1,343,593	64,915	50,836	31,270	19,565	14,079
Government obligations:											
U.S. and instrumentalities	1,511	—	—	—	1,511	73,908	—	—	—	—	—
State and local	595	—	—	—	595	4,000	1,314	1,148	—	1,148	166
Other current assets	14,116	3,017	674	4	10,420	723,334	17,140	4,691	2,662	2,029	12,449
Mortgage and real estate loans	495	495	—	—	—	139,634	673	347	331	16	326
Other investments	14,955	9,143	67	—	5,745	144,716	9,139	1,646	788	858	7,492
Buildings and other depreciable assets	512,180	224,114	67,966	7,918	212,183	5,514,738	844,176	288,007	136,335	151,672	556,169
Less: Accumulated depreciation	235,515	112,144	31,324	4,601	87,445	3,695,010	327,996	105,384	50,457	54,927	222,613
Depletable assets	1,579	—	—	1,579	—	872	2,206	1,376	686	690	830
Less: Accumulated depletion	1,579	—	—	1,579	—	397	671	631	411	220	40
Land	28,895	9,229	3,778	—	15,888	132,364	93,948	25,699	12,996	12,703	68,249
Intangible assets	12,000	4,857	763	101	6,279	50,638	7,399	3,109	1,416	1,693	4,290
Less: Accumulated amortization	5,714	2,976	132	—	2,607	19,123	3,218	1,511	848	662	1,707
Other assets	27,541	8,527	2,114	3,001	13,898	119,798	25,349	8,835	6,281	2,554	16,513
Total liabilities and capital	503,657	183,525	57,669	8,575	253,887	5,215,636	865,031	349,693	173,321	176,372	515,338
Accounts payable	24,187	10,706	2,334	237	10,910	251,384	54,970	24,697	13,133	11,564	30,273
Mortgages, notes, bonds payable in less than one year	42,302	20,676	5,245	—	16,381	425,172	68,706	17,743	8,557	9,185	50,964
Other current liabilities	12,039	2,919	1,530	41	7,548	2,096,497	17,989	10,142	6,496	3,647	7,847
All nonrecourse loans	8,088	223	—	—	7,865	640,591	13,438	—	—	—	13,438
Mortgages, notes, bonds payable in one year or more	143,802	68,904	17,713	80	57,104	1,151,776	373,216	104,055	58,365	45,690	269,161
Other liabilities	19,534	2,025	44	321	17,144	193,876	39,811	3,176	1,978	1,198	36,635
Partners' capital accounts	253,705	78,071	30,803	7,895	136,936	456,341	296,900	189,879	84,791	105,088	107,021

Footnotes at end of table.

## Partnership Returns/1980

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Table 2.—Balance Sheet for Selected Industries — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued										
	Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services
			Total	Offices of physicians	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
Partnerships With and Without Net Income											
Number of partnerships.....	10,306	19,461	23,241	10,272	12,969	29,524	6,675	13,011	8,228	4,783	45,506
Number of partners.....	23,715	89,761	83,026	39,660	43,366	118,113	15,939	65,837	53,274	12,564	148,839
Total assets.....	266,700	4,058,805	2,778,278	696,266	2,082,012	2,980,617	526,253	1,617,546	1,445,757	171,789	4,379,994
Cash.....	30,764	249,515	348,080	186,956	161,124	827,542	123,614	362,467	340,402	22,065	217,094
Trade notes and accounts receivable.....	36,717	252,938	353,089	154,455	198,634	420,908	153,835	159,410	148,770	10,640	315,009
Less: Allowance for bad debts.....	46	15,608	32,076	20,705	11,370	10,663	4,737	3,785	3,785	—	3,814
Inventories.....	48,038	239,776	24,651	3,798	20,854	8,398	22,149	8,603	8,546	57	420,710
Government obligations:											
U.S. and instrumentalities.....	—	48,553	3,897	3,301	596	36,540	2,035	29,903	8,640	21,263	56,963
State and local.....	—	4,132	502	299	203	12,169	1,334	9,115	7,860	1,255	8,570
Other current assets.....	4,099	285,255	100,844	20,011	80,833	220,697	27,623	154,909	149,214	5,695	210,808
Mortgage and real estate loans.....	93	17,398	11,487	1,356	10,131	4,554	1,251	2,010	1,121	889	236,031
Other investments.....	2,043	131,178	48,790	23,971	24,819	168,930	22,939	73,049	63,363	9,686	297,972
Buildings and other depreciable assets.....	196,375	3,897,784	2,353,728	500,580	1,853,148	1,931,704	235,132	947,049	856,243	90,806	1,930,901
Less: Accumulated depreciation.....	80,623	1,837,375	796,176	240,875	555,301	885,745	116,536	407,070	367,402	39,668	580,916
Depletable assets.....	888	3,913	2,411	1,372	1,040	11,031	9,667	24,921	24,882	39	64,320
Less: Accumulated depletion.....	329	306	311	104	207	4,774	3,629	47	47	—	18,669
Land.....	16,345	297,684	129,504	27,998	101,505	35,123	9,544	16,371	11,583	4,788	835,634
Intangible assets.....	1,683	376,596	72,975	2,722	70,253	68,673	7,443	68,891	57,205	11,686	116,123
Less: Accumulated amortization.....	562	260,064	22,871	766	22,105	20,865	4,580	28,281	21,896	6,385	39,276
Other assets.....	11,215	367,438	179,755	31,897	14,858	156,396	39,170	200,033	161,060	38,973	312,534
Total liabilities and capital.....	266,700	4,058,805	2,778,278	696,266	2,082,012	2,980,617	526,253	1,617,546	1,445,757	171,789	4,379,994
Accounts payable.....	18,996	282,183	173,499	40,477	133,022	120,488	56,626	55,191	50,501	4,690	222,225
Mortgages, notes, bonds payable in less than one year.....	28,659	404,581	225,781	48,783	176,998	256,543	64,054	179,474	156,994	22,480	432,266
Other current liabilities.....	7,968	413,615	244,731	83,900	160,831	334,929	82,144	130,460	104,595	25,865	232,161
All nonrecourse loans.....	253	995,736	419,474	5,397	414,077	25,054	—	918	918	—	472,683
Mortgages, notes, bonds payable in one year or more.....	73,846	1,571,730	1,050,179	170,328	879,852	441,304	68,899	322,493	283,553	38,939	1,378,464
Other liabilities.....	5,699	410,713	155,653	42,644	113,009	266,481	84,141	144,433	135,711	8,722	459,916
Partners' capital accounts.....	131,279	— 19,754	508,961	304,737	204,224	1,535,818	170,388	784,577	713,483	71,094	1,182,278
Partnerships With Net Income											
Number of partnerships.....	7,928	6,369	19,341	9,347	9,994	26,419	5,648	10,283	6,614	3,669	24,479
Number of partners.....	17,599	28,072	69,104	36,863	32,241	108,823	13,534	58,867	49,145	9,722	66,861
Total assets.....	211,436	1,463,853	1,989,613	657,511	1,332,102	2,900,653	488,337	1,540,530	1,390,062	150,468	1,621,164
Cash.....	28,128	172,513	319,193	183,819	135,374	817,321	117,470	355,314	334,408	20,906	161,571
Trade notes and accounts receivable.....	31,991	132,847	288,172	148,895	139,277	410,883	150,104	154,871	144,233	10,638	243,594
Less: Allowance for bad debts.....	46	1,425	29,271	19,924	9,346	9,015	4,737	3,785	3,785	—	3,468
Inventories.....	38,833	51,053	18,586	3,434	15,152	8,325	22,113	8,383	8,326	57	126,506
Government obligations:											
U.S. and instrumentalities.....	—	46,402	3,449	3,301	149	36,540	2,035	29,903	8,640	21,263	2,367
State and local.....	—	4,124	502	299	203	12,169	1,334	9,115	7,860	1,255	633
Other current assets.....	3,816	137,051	64,580	19,513	45,068	206,550	23,444	151,078	145,456	5,622	119,214
Mortgage and real estate loans.....	93	3,896	11,487	1,356	10,131	4,554	1,232	2,010	1,121	889	127,179
Other investments.....	883	94,327	42,971	23,238	19,733	154,818	22,600	72,664	62,978	9,686	80,093
Buildings and other depreciable assets.....	156,370	1,339,539	1,708,857	466,642	1,242,216	1,888,651	211,660	892,915	808,841	84,074	728,052
Less: Accumulated depreciation.....	67,282	767,538	653,728	228,903	424,825	872,678	106,789	385,863	347,781	38,082	285,629
Depletable assets.....	888	1,313	2,289	1,372	918	11,031	9,667	24,921	24,882	39	8,975
Less: Accumulated depletion.....	329	—	311	104	207	4,774	3,629	47	47	—	3,767
Land.....	8,871	100,420	85,658	25,463	60,195	33,873	8,275	14,676	9,888	4,788	199,865
Intangible assets.....	1,683	159,605	18,233	2,544	15,689	68,647	7,443	67,885	56,212	11,673	15,400
Less: Accumulated amortization.....	562	129,051	5,357	751	4,607	20,865	4,580	28,281	21,896	6,384	4,324
Other assets.....	8,099	118,777	114,303	27,318	86,985	154,621	30,695	174,773	150,727	24,046	104,903
Total liabilities and capital.....	211,436	1,463,853	1,989,613	657,511	1,332,102	2,900,653	488,337	1,540,530	1,390,062	150,468	1,621,164
Accounts payable.....	13,482	96,276	106,413	38,978	67,435	113,248	50,760	53,268	48,629	4,638	101,295
Mortgages, notes, bonds payable in less than one year.....	21,567	114,573	135,367	48,375	86,991	238,247	57,156	151,996	133,168	18,828	134,671
Other current liabilities.....	6,485	200,651	182,081	82,495	99,586	278,118	80,378	126,540	101,071	25,469	64,499
All nonrecourse loans.....	253	259,562	180,811	5,397	175,413	25,054	—	224	224	—	110,689
Mortgages, notes, bonds payable in one year or more.....	52,468	322,907	686,454	147,433	539,021	424,566	54,037	308,262	271,494	36,768	388,203
Other liabilities.....	1,393	149,065	104,479	42,057	62,422	263,021	75,960	140,548	134,124	6,425	212,549
Partners' capital accounts.....	115,789	320,820	594,007	292,775	301,232	1,558,399	170,045	759,692	701,352	58,340	609,258

Note: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Detail may not add to total due to rounding.

Table 3. — Selected Items, by Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with and without net income													
	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>All industries.....</b>	<b>1,379,654</b>	<b>170,336</b>	<b>8,419,899</b>	<b>597,503,923</b>	<b>285,967,243</b>	<b>113,885,668</b>	<b>21,576,190</b>	<b>9,553,145</b>	<b>28,362,386</b>	<b>29,332,070</b>	<b>4,746,253</b>	<b>8,248,656</b>	<b>- 4,528</b>	<b>6,386,412</b>
<b>Agriculture, forestry, and fishing.....</b>	<b>126,224</b>	<b>5,145</b>	<b>380,982</b>	<b>24,594,928</b>	<b>21,610,584</b>	<b>13,725,017</b>	<b>1,821,456</b>	<b>408,233</b>	<b>1,738,249</b>	<b>1,652,665</b>	<b>262,900</b>	<b>471,548</b>	<b>- 7,017</b>	<b>217,832</b>
Farms.....	108,094	4,552	330,749	22,461,485	19,173,526	12,558,767	1,626,626	364,313	1,611,661	1,359,667	204,531	426,353	- 6,811	211,902
Field crop.....	41,888	968	123,527	9,052,178	6,648,618	3,747,898	692,031	143,991	614,203	458,008	68,812	469,790	- 3,918	44,805
Vegetable and melon.....	1,970	*34	4,763	492,432	703,468	459,518	39,578	21,036	35,334	145,984	7,048	29,986	—	1,741
Fruit and tree nut.....	9,742	1,610	50,791	2,878,380	1,321,727	742,214	126,409	48,062	185,104	253,403	22,545	- 54,409	953	18,047
Horticultural specialty.....	2,605	*345	9,280	301,480	316,008	173,045	20,335	11,092	19,575	55,175	5,037	6,318	—	1
Beef cattle feedlots.....	1,412	*129	4,858	583,032	938,289	830,939	23,399	4,865	40,106	17,055	2,810	- 27,860	616	1,015
Beef cattle, except feedlots.....	22,159	692	60,764	4,515,934	3,996,261	3,089,447	248,224	54,058	358,750	145,021	37,673	- 147,861	- 4,361	104,328
Hogs, sheep, and goats.....	6,162	*104	16,156	802,829	990,390	780,991	76,115	12,148	59,179	60,482	5,759	- 45,344	- 36	6,459
Dairy farms.....	17,460	388	48,391	2,926,772	3,355,153	2,095,290	326,326	57,522	241,668	177,580	45,213	244,159	86	31,692
Poultry and eggs.....	1,113	*9	2,701	372,504	562,842	391,509	33,048	6,041	27,235	28,425	6,453	4,515	- 93	652
General livestock, including animal specialty	3,417	*273	8,961	40,776	329,006	240,233	39,022	4,719	29,539	17,606	3,181	- 51,214	- 57	3,100
Farms not allocable.....	*166	—	*555	*65,170	*11,764	*7,684	*2,139	*777	*967	*928	—	- 1,728	—	*64
Agricultural services.....	12,510	289	35,117	1,128,070	1,766,541	907,559	110,779	33,430	57,685	211,209	35,115	58,507	- 410	2,268
Veterinary services.....	1,418	—	3,555	119,946	328,619	51,750	8,881	6,356	6,869	41,038	16,051	104,841	—	43
Livestock breeding.....	1,446	*90	5,904	329,474	210,293	153,419	39,855	2,155	19,100	5,148	1,703	- 59,553	- 45	1,039
Animal services, except livestock breeding and veterinary.....	1,853	*28	5,111	172,636	88,121	55,939	12,126	1,952	6,147	13,640	1,202	- 22,872	—	—
Landscape and horticultural services.....	4,038	*119	8,849	84,455	269,994	136,851	13,382	7,003	3,886	44,117	4,584	22,057	—	—
Other agricultural services.....	3,754	*52	11,698	421,560	869,514	509,600	36,735	15,963	21,682	107,265	11,566	14,034	- 366	1,186
Forestry.....	2,690	240	8,028	499,021	219,616	95,646	21,620	6,389	31,731	20,128	7,114	- 14,181	—	3,662
Fishing, hunting, and trapping.....	2,931	*64	7,088	506,352	450,900	163,045	62,431	5,102	37,173	61,662	16,140	869	204	—
<b>Mining.....</b>	<b>35,076</b>	<b>13,199</b>	<b>721,879</b>	<b>24,741,625</b>	<b>13,200,978</b>	<b>4,200,658</b>	<b>1,276,019</b>	<b>654,870</b>	<b>697,799</b>	<b>845,102</b>	<b>113,427</b>	<b>- 4,208,334</b>	<b>15,139</b>	<b>73,850</b>
Metal mining.....	1,345	649	19,856	2,790,369	1,682,824	874,024	211,493	61,222	110,787	212,662	4,053	- 203,740	—	14,153
Coal mining.....	1,120	500	10,873	2,002,141	1,702,360	947,459	149,546	83,297	93,297	193,713	13,696	- 265,551	577	20,171
Oil and gas extraction.....	31,405	11,915	686,431	18,880,528	9,252,091	2,042,253	869,425	453,352	475,063	386,772	91,458	- 3,693,856	14,626	37,080
Nonmetallic minerals, except fuels.....	1,206	135	4,719	1,068,587	563,703	336,922	45,555	11,794	18,653	51,955	4,219	- 45,186	- 64	2,446
<b>Construction.....</b>	<b>66,590</b>	<b>2,414</b>	<b>180,212</b>	<b>9,811,456</b>	<b>18,407,210</b>	<b>13,131,438</b>	<b>357,997</b>	<b>225,106</b>	<b>486,454</b>	<b>2,208,230</b>	<b>341,987</b>	<b>1,560,093</b>	<b>2,240</b>	<b>31,609</b>
General building contractors and operative builders.....	24,472	1,444	62,549	6,878,730	9,543,769	7,455,455	85,706	85,550	391,471	768,423	123,885	715,661	513	27,611
General building contractors.....	23,439	1,060	56,932	4,860,060	7,976,535	6,319,175	69,414	72,227	258,800	719,063	107,373	503,985	231	24,909
Operative builders.....	1,032	384	5,618	2,018,670	1,567,233	1,138,281	16,291	13,323	132,671	49,361	16,512	21,676	282	2,702
Heavy construction contractors.....	3,638	*11	8,395	1,339,725	3,537,783	2,740,008	94,444	32,638	26,218	505,808	13,596	138,836	886	4,221
Highway and street construction.....	1,448	*4	3,337	265,536	811,815	618,447	27,690	11,119	8,751	115,282	6,295	39,203	- 11	34
Heavy construction, except highway.....	2,189	*7	5,058	1,074,190	2,725,969	2,121,561	66,753	21,519	17,467	390,526	7,300	99,634	897	4,187
Special trade contractors.....	38,188	762	82,562	1,588,430	5,311,359	2,934,743	176,516	106,837	68,765	933,998	204,507	696,557	841	- 223
Plumbing, heating, and air conditioning.....	4,479	*28	9,557	191,173	790,389	526,701	13,639	12,618	6,658	103,124	44,807	71,265	—	11
Painting, paper hanging, and decorating.....	3,895	*296	8,308	52,084	259,104	125,481	6,611	4,613	2,139	49,233	17,888	56,150	- 380	31
Electrical work.....	3,373	*4	7,216	212,654	574,542	369,711	9,139	8,923	3,355	125,220	10,418	101,817	—	11
Masonry, stonework, tile setting, and plastering.....	6,034	*208	13,359	163,087	742,629	382,274	19,276	19,128	5,716	197,315	22,885	114,699	—	—
Carpentering and flooring.....	5,060	—	10,734	94,842	451,046	227,564	10,600	7,699	3,524	72,720	19,902	87,748	—	—
Roofing and sheet metal work.....	1,480	—	3,716	74,201	283,928	158,028	5,650	5,627	2,551	50,244	8,732	45,006	21	90
Concrete work.....	2,573	*197	5,383	110,685	396,136	220,311	20,042	10,839	4,884	65,515	21,651	27,705	893	—
Water well drilling.....	704	*20	1,415	88,968	108,657	43,102	6,262	1,692	3,766	14,126	3,408	22,196	—	—
Miscellaneous special trade contractors.....	10,591	*8	22,874	600,736	1,704,927	881,571	85,297	35,698	36,173	256,503	54,817	169,969	308	- 366
Contractors not allocable.....	*293	*197	*6,706	*4,570	*14,299	*1,232	*1,332	*80	—	—	—	*9,039	—	—
<b>Manufacturing.....</b>	<b>30,086</b>	<b>2,081</b>	<b>91,724</b>	<b>11,252,047</b>	<b>15,326,978</b>	<b>11,443,875</b>	<b>763,980</b>	<b>233,577</b>	<b>392,393</b>	<b>2,024,797</b>	<b>158,553</b>	<b>- 472,049</b>	<b>463</b>	<b>12,163</b>
Food and kindred products.....	1,435	79	6,449	782,325	1,929,021	1,517,283	42,728	38,728	40,039	170,839	9,868	33,543	—	- 498
Textile mill products.....	395	*7	955	116,933	242,727	186,102	4,939	4,003	5,215	36,457	877	12,762	- 3	4
Apparel and other textile products.....	1,884	*18	4,441	145,912	483,097	324,369	5,817	11,343	4,281	129,631	8,908	38,592	- 8	1
Lumber and wood products, except furniture.....	5,821	427	14,576	1,234,337	1,600,609	1,075,229	93,288	30,217	45,995	242,693	28,757	8,875	370	5,768
Furniture and fixtures.....	1,061	—	2,171	56,043	188,809	118,486	2,494	3,891	1,904	28,694	1,968	26,224	140	3
Printing, publishing, and allied industries.....	7,157	872	22,862	1,209,289	1,113,452	450,821	131,825	27,636	26,484	201,498	24,603	37,350	—	1,512

Footnotes at end of table.

Table 3. — Selected Items, by Industries — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

All figures are estimates based on samples—money amounts are in thousands of dollars.

Industry	Partnerships with and without net income													
	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Manufacturing—Continued</b>														
Chemicals and allied industries .....	424	*21	1,518	3,713,207	3,213,352	2,749,221	314,627	30,828	156,250	397,146	1,182	- 529,334	- 3	- 467
Leather and leather products .....	*299	—	*598	*15,005	*58,808	*39,150	*894	*1,913	*304	*11,288	*1,806	*8,875	—	—
Stone, clay, and glass products .....	683	**	1,532	178,188	274,429	170,338	12,756	6,098	5,575	49,065	3,843	31,905	—	192
Primary metal industries .....	153	**	356	365,175	670,317	495,000	18,859	8,864	9,011	51,768	5,944	76,836	—	—
Fabricated metal products .....	3,188	215	9,275	654,516	828,773	533,921	27,316	15,168	13,479	148,174	26,483	94,732	20	58
Machinery, except electrical .....	1,648	*106	3,717	545,599	795,827	593,767	14,930	9,926	24,670	102,284	15,377	- 15,505	- 51	1
Electrical and electronic equipment .....	864	**	2,117	241,478	344,775	239,402	13,368	9,153	8,974	113,309	1,121	- 61,050	—	28
Transportation equipment .....	422	**	868	56,373	96,506	56,221	2,032	3,265	1,031	17,573	1,099	20,837	14	—
Other manufacturing industries .....	4,650	307	20,283	1,937,560	3,479,626	2,889,000	78,092	32,072	49,181	319,973	26,716	- 254,783	- 16	5,562
Manufacturing not allocable .....	*3	—	*6	*107	*6,851	*4,565	*14	*472	—	*4,407	—	*91	—	—
<b>Transportation, communication, electric, gas, and sanitary services .....</b>	<b>20,417</b>	<b>1,317</b>	<b>73,192</b>	<b>9,291,011</b>	<b>5,868,413</b>	<b>2,196,295</b>	<b>892,623</b>	<b>162,967</b>	<b>389,011</b>	<b>582,787</b>	<b>78,572</b>	<b>248,387</b>	<b>601</b>	<b>19,686</b>
Local and interurban passenger transit .....	1,238	—	2,754	48,606	85,931	22,005	11,206	2,965	4,193	19,469	6,557	578	—	—
Taxicabs .....	*124	—	*248	*2,227	*6,658	*6,261	*467	*118	*336	*776	*958	*- 36	—	—
Other passenger transportation .....	1,115	—	2,506	46,380	76,272	15,744	10,740	2,846	3,857	18,694	5,598	614	—	—
Trucking and warehousing .....	10,777	302	29,770	1,301,804	1,678,380	359,005	167,098	95,669	85,287	288,021	45,938	116,415	- 22	2,245
Trucking, local and long distance .....	9,330	*219	21,259	589,437	1,422,826	305,177	129,400	50,427	40,678	254,339	43,596	87,681	—	1,398
Public warehousing and trucking terminals .....	1,446	*83	8,511	712,367	255,554	53,829	37,698	9,242	44,609	33,682	2,343	28,734	- 22	847
Water transportation .....	1,343	192	6,403	1,670,212	567,418	215,928	133,313	6,214	105,014	47,295	4,661	- 2,863	389	—
Air transportation .....	1,112	*111	3,348	324,607	74,881	8,269	55,665	2,347	26,520	14,114	610	- 69,893	—	1,421
Transportation services .....	2,205	43	10,337	1,690,448	2,033,547	1,076,078	211,542	46,614	59,937	63,195	9,787	423,498	17	176
Passenger transportation arrangement .....	1,169	*15	2,621	63,256	438,756	307,425	4,391	2,273	5,401	20,548	4,748	2,952	—	121
Freight transportation arrangement .....	356	*6	831	64,816	76,229	28,878	5,314	4,465	2,516	7,188	1,457	12,523	—	—
Other transportation services .....	679	*22	6,885	1,562,377	1,518,562	739,775	201,837	39,876	52,021	35,459	3,581	408,024	17	55
Communication .....	1,811	402	15,246	979,423	504,942	102,523	105,970	16,367	59,997	104,027	6,559	- 32,109	101	14,309
Electric, gas, and water services .....	715	*33	2,090	3,058,979	694,217	354,904	184,208	19,877	41,023	5,475	3,155	- 224,743	117	1,508
Sanitary services .....	1,216	*234	3,242	216,932	229,096	57,582	23,621	8,915	7,041	41,191	1,304	37,502	—	28
<b>Wholesale and retail trade .....</b>	<b>200,273</b>	<b>7,060</b>	<b>487,363</b>	<b>17,727,123</b>	<b>65,793,083</b>	<b>51,494,185</b>	<b>718,292</b>	<b>893,320</b>	<b>631,344</b>	<b>4,348,068</b>	<b>729,754</b>	<b>2,474,626</b>	<b>10,645</b>	<b>40,442</b>
Wholesale trade .....	32,394	1,336	94,405	6,316,420	28,426,030	24,945,188	184,558	159,907	197,920	861,953	178,331	912,899	7,016	16,726
Motor vehicles and automotive equipment .....	2,645	—	6,532	301,056	827,088	580,760	8,613	10,969	6,738	67,632	19,109	65,823	- 1	186
Lumber and construction materials .....	1,353	*20	3,846	368,809	784,279	609,075	19,240	8,425	11,314	54,367	10,954	26,113	119	2,676
Electrical goods .....	1,397	*8	4,262	110,310	308,549	229,663	3,687	4,152	1,914	26,913	7,956	- 1,786	—	31
Hardware, plumbing, and heating equipment .....	1,101	*23	2,445	124,000	321,588	225,874	2,205	4,306	5,787	21,148	4,229	31,813	- 125	4,004
Farm machinery and equipment .....	1,630	*12	4,080	338,502	737,166	592,337	6,950	7,586	11,139	37,672	7,681	43,598	10	115
Other machinery, equipment, and supplies .....	3,346	252	17,923	427,268	902,774	637,224	14,986	11,830	11,592	70,468	15,210	66,039	3	1,207
Other durable goods .....	5,939	283	15,167	957,945	3,067,143	2,603,676	22,771	15,306	25,004	90,808	28,496	148,861	738	3,977
Drugs, chemicals, and allied products .....	1,192	*16	2,665	168,374	496,644	414,964	1,613	2,888	2,354	45,247	8,275	18,031	5	—
Apparel, piece goods, and notions .....	1,960	*102	4,830	153,689	620,570	420,655	3,226	6,283	27,536	41,094	6,571	20,252	( <sup>2</sup> )	7
Groceries and related products .....	3,178	*17	8,058	628,335	3,405,877	2,931,796	21,780	19,916	15,823	163,459	21,943	105,458	- 8	446
Farm products—raw materials .....	1,577	29	4,114	704,456	3,435,418	3,191,745	23,003	9,935	30,689	65,385	10,654	33,215	6,269	1,790
Alcoholic beverages .....	662	*24	1,528	158,489	926,909	783,006	7,821	18,046	4,388	32,438	8,430	30,729	—	530
Other nondurable goods .....	6,177	445	18,270	1,824,425	12,482,779	11,633,536	47,629	39,386	42,713	138,472	28,819	317,969	8	1,438
Wholesalers not allocable .....	239	*107	686	50,763	109,248	91,878	1,035	880	930	6,852	4	6,783	—	31
<b>Retail trade .....</b>	<b>167,826</b>	<b>5,713</b>	<b>392,828</b>	<b>11,388,756</b>	<b>37,307,313</b>	<b>26,502,456</b>	<b>533,502</b>	<b>732,960</b>	<b>433,155</b>	<b>3,481,807</b>	<b>551,065</b>	<b>1,557,947</b>	<b>3,629</b>	<b>23,790</b>
Building materials, paint, hardware, garden supply, and mobile home dealers .....	7,215	105	17,867	999,681	2,273,154	1,593,932	35,538	44,183	36,429	209,620	47,595	118,656	217	861
Lumber and other building materials dealers .....	2,469	37	6,362	447,092	1,025,334	740,342	19,042	17,922	15,182	97,843	12,498	41,118	49	600
Paint, glass, and wallpaper stores .....	1,006	*37	2,092	41,011	138,022	83,560	1,993	3,178	1,305	13,307	4,855	14,333	—	—
Hardware stores .....	2,482	*3	6,396	334,519	728,281	491,226	7,164	14,605	7,086	68,969	25,862	53,157	168	4
Retail nurseries and garden supply stores .....	938	*3	2,285	77,245	191,218	124,234	4,979	5,601	4,183	23,961	3,694	5,781	—	—
Mobile home dealers .....	320	*24	732	99,815	190,300	154,571	2,359	2,877	8,674	5,540	686	4,266	—	219
General merchandise stores .....	2,710	*241	6,774	323,508	764,441	581,559	7,855	13,216	8,961	67,835	11,085	33,879	71	216
Variety stores .....	743	*40	2,090	77,398	198,767	146,081	1,948	3,644	2,006	16,535	1,905	11,594	—	- 2
Other general merchandise stores .....	1,967	*200	4,683	246,110	585,674	435,478	5,907	9,572	6,955	51,300	9,181	22,285	71	218

Footnotes at end of table.

Table 3. — Selected Items, by Industries — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with and without net income													
	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Wholesale and retail trade—Continued</b>														
<b>Retail trade—Continued</b>														
Food stores .....	20,535	421	45,840	1,350,959	7,341,731	5,877,772	79,072	96,700	52,619	502,382	59,756	280,429	- 30	3,893
Grocery stores .....	13,101	212	28,980	1,005,306	6,014,586	4,921,565	54,437	78,598	35,786	394,888	38,281	222,257	- 37	3,533
Meat and fish markets, including freezer provisioners .....	2,021	*18	4,490	87,489	637,132	504,787	6,423	5,674	5,187	33,704	7,886	32,940	—	—
Fruit stores and vegetable markets .....	769	*4	1,615	30,455	131,921	101,992	3,514	1,514	1,173	6,878	1,840	3,132	—	—
Candy, nut, and confectionery stores .....	1,026	—	2,340	28,306	44,478	24,371	2,065	942	2,541	5,360	88	- 2,024	—	—
Dairy products stores .....	927	*28	1,957	53,902	133,214	90,805	4,125	2,600	3,294	13,795	778	3,426	—	111
Retail bakeries .....	1,258	*3	2,769	72,865	176,903	93,245	5,032	4,631	2,003	29,185	6,699	12,265	—	—
Miscellaneous food stores .....	1,432	*156	3,688	72,636	203,486	141,007	3,476	4,739	2,634	18,572	4,185	8,433	7	249
Automotive dealers and service stations .....	22,442	343	50,476	2,085,654	9,970,095	8,404,453	67,107	121,435	88,799	457,344	95,145	272,703	153	5,448
Motor vehicle dealers - new car dealers (franchised) .....	1,774	33	3,910	527,359	1,936,047	1,674,446	10,845	14,273	32,118	114,575	17,747	17,140	—	260
Motor vehicle dealers - used cars only .....	2,677	*32	5,811	250,249	821,008	676,308	5,337	5,774	12,340	23,240	11,287	19,522	—	1,931
Auto and home supply stores .....	4,110	*19	9,315	292,192	803,027	562,589	10,827	13,689	11,071	85,935	20,164	36,930	11	36
Gasoline service stations .....	11,569	240	26,437	824,630	5,946,756	5,132,165	35,382	81,492	22,573	210,723	42,017	206,741	149	3,172
Boat dealers .....	863	*19	1,754	52,303	109,738	74,873	1,634	1,435	3,061	1,202	- 16,434	—	—	- 75
Recreational vehicles .....	*143	—	*322	*24,816	*68,540	*55,588	*659	*644	*1,194	*3,926	*303	*1,569	—	—
Motorcycle dealers .....	732	—	1,643	55,991	139,081	112,946	1,189	2,282	3,341	6,767	1,360	3,909	- 8	—
Miscellaneous aircraft and automotive dealers .....	574	—	1,283	58,115	145,897	115,537	1,234	1,846	3,120	8,271	1,066	3,326	—	124
Apparel and accessory stores .....	14,606	*292	32,319	872,140	1,831,703	1,187,547	22,856	36,449	25,455	175,565	54,872	63,234	- 39	3,166
Men's and boys' clothing and furnishings stores .....	1,764	*135	4,030	158,462	333,507	210,119	3,925	7,156	5,696	33,457	14,298	13,322	—	443
Women's ready-to-wear stores .....	3,945	—	8,624	178,566	370,173	240,586	6,302	9,602	5,294	38,384	8,823	- 8,450	- 75	754
Women's accessory and specialty stores .....	852	—	1,855	51,361	126,471	84,373	975	2,712	521	9,118	2,846	7,455	—	457
Children's and infants' wear stores .....	872	—	1,935	37,431	97,165	63,377	836	2,270	1,768	9,574	1,386	1,766	—	—
Family clothing stores .....	1,641	—	3,832	181,978	338,729	219,633	3,312	5,637	3,622	37,524	12,390	18,724	48	1,304
Shoe stores .....	2,145	—	4,652	113,431	282,308	180,581	3,760	5,441	3,726	26,902	10,920	13,179	—	—
Furriers and fur shops .....	*333	—	*692	*30,390	*20,256	*14,795	*72	*53	*84	*559	—	*4,099	—	—
Apparel and accessory stores, not elsewhere classified .....	3,055	*55	6,700	120,522	263,094	174,084	3,674	3,580	4,744	20,048	4,209	13,136	- 12	208
Furniture and home furnishings stores .....	12,013	284	27,746	892,074	1,899,710	1,198,634	23,078	36,250	23,926	173,870	49,014	147,056	- 212	96
Furniture stores .....	3,723	*126	8,776	542,215	817,656	487,928	9,773	16,544	15,926	73,956	14,979	69,558	—	78
Floor covering stores .....	1,462	*141	3,274	91,910	291,798	193,741	4,143	4,281	2,809	36,721	9,653	22,823	- 212	—
Drapery, curtain and upholstery stores .....	1,118	—	3,224	12,125	48,530	27,818	706	660	371	6,231	127	5,602	—	—
Home furnishings and equipment stores, except appliances .....	1,671	—	3,790	41,640	164,995	103,846	1,659	3,348	468	16,016	3,001	7,402	—	—
Household appliance stores .....	1,635	—	3,588	84,116	222,064	152,385	2,648	4,653	1,618	17,085	5,278	14,725	—	—
Radio and television stores .....	1,252	*13	2,619	60,300	193,777	125,066	2,017	2,862	1,888	8,587	13,313	13,639	—	( <sup>2</sup> )
Music stores .....	1,152	*4	2,472	59,769	160,889	107,851	2,131	3,902	847	15,275	2,664	13,307	—	19
Eating and drinking places .....	37,284	2,331	95,542	2,526,552	6,822,320	3,280,649	200,359	271,685	120,647	1,440,747	101,871	241,940	1,812	4,315
Eating places .....	29,056	1,927	77,387	2,154,971	6,073,396	2,907,327	175,626	236,134	101,013	1,351,122	85,046	187,956	1,812	6,137
Drinking places .....	8,227	*404	18,155	371,581	748,924	373,322	24,733	35,551	19,634	89,626	16,825	53,984	—	- 1,822
Miscellaneous retail stores .....	50,878	1,696	115,973	2,319,299	6,341,011	4,343,487	97,217	112,299	76,104	452,996	131,636	395,972	1,657	5,795
Drug stores and proprietary stores .....	2,581	*4	6,946	234,050	721,887	485,617	5,897	10,126	3,599	65,840	30,599	66,314	—	2,074
Liquor stores .....	3,347	*22	8,376	361,827	1,271,121	1,002,537	14,673	23,657	13,256	70,445	13,970	57,175	599	1,430
Used merchandise stores .....	4,632	*337	9,923	155,891	307,304	181,543	4,807	5,448	5,563	21,484	6,966	23,727	—	—
Sporting goods and bicycle shops .....	3,370	*310	7,573	169,467	346,629	227,519	4,866	6,454	7,581	22,529	6,847	22,603	- 9	53
Book stores .....	2,015	*402	4,944	53,420	120,348	75,868	1,391	2,147	771	8,966	3,306	11,021	—	—
Stationery stores .....	364	*32	1,463	53,410	115,090	71,763	2,570	2,779	961	15,424	1,610	4,769	- 2	- 48
Jewelry stores .....	2,081	*106	6,709	140,825	308,636	168,383	4,081	3,521	4,709	24,542	3,473	36,660	41	—
Hobby, toy, and game shops .....	2,431	—	5,453	49,143	131,253	96,203	1,828	1,487	1,318	5,792	1,205	4,082	—	682
Camera and photographic supply stores .....	570	*17	1,348	25,919	71,629	50,279	1,036	1,908	538	4,988	1,933	2,637	—	—
Gift, novelty, and souvenir shops .....	5,362	—	12,002	165,070	374,125	228,623	6,538	9,204	4,807	25,062	6,891	28,019	—	313
Luggage and leather goods stores .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sewing, needlework, and piece goods stores .....	2,301	—	4,605	51,691	117,689	66,844	1,363	1,937	1,645	5,376	14,005	7,389	—	—
Mail order houses .....	1,973	—	3,963	51,378	219,665	148,978	749	2,868	349	13,360	2,304	26,046	18	- 37
Merchandising machine operators .....	1,486	—	3,506	37,819	97,712	61,889	6,478	2,402	1,208	8,286	1,756	5,438	—	8
Direct selling establishments .....	1,520	—	3,128	7,060	27,648	14,550	593	284	100	1,227	—	- 3,095	—	—

Footnotes at end of table.

Table 3. — Selected Items, by Industries — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with and without net income													
	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Wholesale and retail trade—Continued</b>														
Retail trade—Continued														
Miscellaneous retail stores—Continued														
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers.....	*145	—	*302	*11,088	*39,238	*32,380	*213	*651	*39	*677	*293	*3,053	—	—
Fuel oil dealers.....	351	—	722	61,230	267,629	234,346	1,826	2,407	1,021	7,403	2,148	9,068	- 154	—
Liquified petroleum gas (bottled gas) dealers.....	*261	—	*564	*16,333	*57,683	*45,217	*2,050	*3,622	*619	*1,468	*477	*1,986	—	—
Florists.....	3,444	—	7,117	93,849	351,382	186,749	7,366	11,654	5,362	43,793	4,867	30,559	—	273
Cigar stores and stands.....	*107	—	*218	*10,613	*28,820	*18,073	*1,770	*306	*64	*2,723	*36	*2,723	—	—
News dealers and newsstands.....	*631	—	*1,362	*1,303	*30,937	*24,506	*182	*86	*329	*299	*1,089	*439	*1,177	—
Other miscellaneous retail stores.....	11,906	444	25,749	567,936	1,334,587	921,620	26,941	19,352	22,263	103,311	27,860	55,359	- 13	1,046
Retail trade not allocable.....	*144	—	*291	*18,889	*43,147	*34,422	*421	*743	*216	*1,447	*91	*4,078	—	—
Wholesale and retail trade not allocable.....	*53	*10	*130	*21,947	*59,740	*45,541	*232	*453	*269	*4,309	*358	*3,779	—	* 74
<b>Finance, insurance, and real estate</b>	<b>637,480</b>	<b>122,963</b>	<b>5,566,294</b>	<b>454,530,792</b>	<b>87,133,197</b>	<b>8,979,661</b>	<b>11,608,309</b>	<b>5,267,825</b>	<b>21,549,095</b>	<b>4,109,553</b>	<b>1,079,628</b>	<b>- 4,248,776</b>	<b>- 54,948</b>	<b>5,885,289</b>
Finance.....	165,969	40,825	2,329,161	175,798,938	23,379,400	33,971	399,447	338,573	4,284,605	1,348,493	462,900	- 1,438,934	- 114,352	3,567,097
Banking and miscellaneous finance.....	314	*100	3,579	379,834	218,993	—	5,439	3,179	48,516	28,294	1,812	55,011	- 110	11,138
Credit agencies other than banks.....	2,114	369	12,049	861,970	210,609	771	2,918	4,163	43,688	29,391	7,204	31,004	129	1,219
Security and commodity brokers and services.....	2,069	**	41,859	48,122,641	12,663,076	13,570	17,473	87,951	1,449,102	1,011,553	229,043	- 479,077	- 473,009	1,005,769
Security underwriting syndicates.....	187	**	1,909	2,987,919	1,982,271	—	864	6,661	27,521	217,107	11,880	127,649	- 6,713	- 1,291
Security brokers and dealers, except underwriting syndicates.....	1,272	298	10,267	40,087,442	9,911,662	5,320	12,542	77,130	1,371,323	756,531	206,760	- 461,447	298,455	203,844
Commodity contracts brokers, exchanges, and services.....	610	412	29,684	5,047,280	769,143	8,250	4,067	4,159	50,258	37,915	10,402	- 145,279	- 764,751	803,216
Holding and investment companies.....	161,471	39,644	2,271,674	126,434,493	10,286,722	19,630	373,616	243,280	2,743,300	279,256	224,842	- 1,045,873	358,639	2,548,972
Investment clubs.....	11,399	1,593	125,176	1,519,075	34,439	35	1,568	551	4,327	153	732	- 43,341	- 24,593	29,827
Common trust funds.....	2,365	144	641,212	22,110,906	2,779,693	—	868	612	29,686	—	23,118	2,682,767	211,725	223,162
Other holding and investment companies.....	147,707	37,908	1,505,286	102,804,512	7,472,590	19,595	371,180	242,116	2,709,287	279,103	200,992	- 3,685,299	171,507	2,295,983
Insurance agents, brokers, and service.....	7,127	*194	24,921	2,837,314	3,116,599	562,009	18,877	32,647	14,365	284,047	64,936	477,313	2,244	7,929
Real estate.....	484,384	81,943	3,212,213	275,894,540	60,637,197	8,383,681	11,189,986	4,896,605	17,250,125	2,477,014	551,792	- 3,287,155	57,160	2,310,263
Operators and lessors of buildings.....	390,946	70,164	2,822,924	242,444,235	47,236,116	905,929	10,773,849	4,599,676	15,571,594	1,961,085	383,826	- 3,898,031	45,058	1,999,404
Lessors, other than buildings.....	30,689	2,584	145,767	7,637,925	1,065,132	143,922	152,823	82,974	230,357	23,166	6,430	194,614	2,007	140,534
Real estate agents, brokers, and managers.....	19,043	3,175	79,768	6,647,233	2,985,239	1,133,669	145,349	87,557	366,359	245,052	75,002	76,110	3,928	41,836
Title abstract companies.....	*118	—	*255	*8,346	*13,670	—	*741	*258	*250	*2,283	*571	*5,404	—	—
Subdividers and developers, except cemeteries.....	23,106	5,948	160,692	19,043,944	9,302,727	6,195,438	115,420	124,701	1,072,530	239,183	85,140	339,592	6,167	90,010
Cemetery subdividers and developers.....	*84	**	*1,624	*70,623	*21,328	*3,949	*1,006	*969	*6,512	*4,789	*747	* 6,243	*2	* 13
Combined real estate, insurance, loan, law offices.....	*399	**	*1,183	*42,233	*12,985	*773	*797	*471	*2,522	*1,477	*75	*1,399	—	*38,492
<b>Services</b>	<b>263,400</b>	<b>16,158</b>	<b>938,027</b>	<b>45,509,719</b>	<b>58,626,801</b>	<b>8,714,538</b>	<b>4,137,512</b>	<b>1,708,247</b>	<b>2,478,040</b>	<b>13,560,867</b>	<b>1,981,433</b>	<b>12,424,161</b>	<b>28,347</b>	<b>105,540</b>
Hotels and other lodging places.....	16,040	2,546	89,597	13,702,852	7,014,224	1,391,844	763,095	384,415	942,425	1,434,281	67,821	- 11,400	13,020	23,484
Hotels.....	2,117	592	17,123	6,126,163	3,321,031	841,898	328,378	183,117	431,157	739,813	18,271	- 134,344	88	4,016
Motels, motor hotels, and tourist courts.....	8,084	1,221	45,051	5,942,011	3,109,649	492,056	338,658	165,475	404,020	626,399	37,889	129,933	12,844	13,819
Rooming and boarding houses.....	1,192	*43	4,255	181,852	107,510	17,778	10,919	5,497	11,279	19,828	819	130	8	2,708
Sporting and recreational camps.....	737	*6	1,705	89,682	49,281	4,222	5,975	2,767	4,056	8,223	1,691	- 9,148	—	—
Travelling parks and camp sites for transients.....	3,444	680	19,879	1,285,487	372,654	28,934	75,334	24,670	84,473	26,782	8,695	1,110	80	2,941
Organizational hotels and lodging houses, on a membership basis.....	465	*4	1,584	77,657	54,099	6,957	3,832	2,889	7,439	13,236	456	919	—	—
Personal services.....	25,807	968	57,187	826,762	1,661,812	372,184	81,303	54,300	32,935	393,804	102,997	222,839	75	2,540
Coin-operated laundries and dry cleaning.....	2,609	**	5,564	137,923	174,872	38,838	15,607	5,231	7,876	30,830	6,296	14,581	101	367
Other laundry, cleaning, and garment services.....	4,005	**	8,967	150,493	350,160	70,949	18,592	12,786	6,490	93,501	12,800	46,110	—	22
Photographic studios, portrait.....	1,256	*104	2,790	33,570	81,440	23,245	3,145	2,423	463	8,873	3,679	4,434	- 80	—
Beauty shops.....	8,829	*422	18,794	93,028	387,982	85,726	11,165	13,343	3,652	133,971	37,043	46,288	54	- 248
Barber shops.....	2,570	—	5,228	16,846	111,448	11,347	2,167	3,283	720	23,129	26,989	27,746	—	—
Shoe repair and hat cleaning shops.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Funeral service and crematories.....	1,466	*28	3,748	157,989	246,015	76,400	9,873	7,441	5,174	34,735	8,857	52,578	—	2,401
Miscellaneous personal services.....	4,872	385	12,095	236,913	309,894	65,680	20,755	9,793	8,560	68,765	7,333	31,100	—	- 2
Business services.....	51,277	4,725	191,283	12,776,972	5,256,460	957,534	1,768,358	91,951	695,471	711,240	161,762	63,531	5,838	20,147
Advertising.....	2,805	*52	7,015	244,247	368,647	160,969	8,791	6,377	6,071	50,345	19,120	42,244	788	267
Services to buildings.....	5,989	*298	13,117	77,219	254,832	44,475	8,305	6,974	2,505	84,060	13,323	- 28,217	201	4,580
Computer and data processing services.....	4,020	573	17,881	645,073	332,283	72,142	144,546	4,571	22,041	16,430	6,093	- 27,192	98	1,574
Management and public relations.....	6,474	399	18,114	981,353	955,378	132,263	24,116	19,510	214,042	58,857	270,551	2,114	3,119	—
Equipment rental and leasing.....	20,073	2,540	105,349	7,714,174	2,163,580	145,171	1,528,442	24,153	503,195	76,339	22,681	- 305,585	428	- 740
Other business services.....	11,916	864	29,808	3,114,906	1,181,740	402,514	54,157	30,366	145,230	255,019	41,687	111,730	2,209	11,347

Footnotes at end of table.

Table 3. — Selected Items, by Industries — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with and without net income													
	Number of partnerships		Number of partners	Total assets	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Services—Continued</b>														
Automobile repair and services	22,752	1,119	54,730	1,594,942	2,415,045	1,088,780	180,776	68,002	109,627	323,070	83,380	197,708	143	4,212
Automotive rentals, without drivers	1,970	425	7,977	569,634	287,594	27,429	109,931	9,004	56,365	33,071	4,611	- 20,841	52	3,121
Automobile parking	346	*18	1,466	190,863	71,521	2,376	3,132	5,856	10,447	7,645	996	11,194	—	—
Automotive top and body repair shops	4,825	*18	10,014	158,406	494,181	252,125	9,702	10,913	5,335	77,238	17,993	90,096	—	- 3
General automotive repair shops	7,983	*231	16,893	287,765	820,336	444,230	22,896	18,566	11,584	113,665	35,410	89,182	—	483
Other automotive repair shops	2,783	*133	5,996	92,045	307,211	134,209	8,731	7,846	4,272	44,864	18,069	32,957	—	—
Automotive services, except repair	4,846	*294	12,384	296,229	434,202	228,411	26,385	15,817	21,625	46,587	6,300	- 4,880	92	612
Miscellaneous repair services	10,306	*436	23,715	266,700	809,444	398,478	24,292	18,841	10,087	115,429	35,043	119,175	—	200
Radio and TV repair shops	1,357	*99	3,854	33,474	91,441	43,706	2,717	1,623	1,879	2,208	9,176	13,995	—	—
Electrical repair shops, except radio and TV	1,571	*38	3,649	51,991	201,441	107,680	4,535	5,999	1,823	30,841	7,759	23,870	—	—
Reupholstery and furniture repair	1,948	*95	3,999	8,758	85,948	31,771	1,631	1,414	615	13,093	4,412	17,251	—	—
Other miscellaneous repair shops	5,430	*203	12,214	172,478	430,613	215,320	15,409	9,805	5,769	69,288	13,697	64,059	—	200
Motion pictures	4,004	968	23,384	1,476,026	1,167,327	413,850	395,969	27,750	53,791	92,160	11,790	- 130,713	28	1,014
Motion picture production, distribution, and services	3,254	832	20,677	1,287,211	852,027	280,807	386,190	15,873	48,229	33,643	7,477	- 167,536	28	363
Motion picture theaters	750	*136	2,707	188,814	315,300	133,044	9,779	11,878	5,562	58,517	4,313	36,824	—	650
Amusement and recreation services, except motion pictures	15,457	1,223	66,377	2,582,779	2,465,631	613,472	206,572	96,064	146,871	623,591	48,025	- 89,352	1,929	10,341
Producers, orchestras, and entertainers	2,159	143	8,961	130,135	555,811	182,093	5,290	6,785	3,551	103,082	15,484	49,156	1	131
Billiard and pool establishments	*145	—	*290	*3,976	*3,102	*1,285	*141	*388	*165	*363	—	*- 8	—	—
Bowling alleys	368	*26	2,677	132,675	110,780	19,967	8,737	6,255	6,299	27,661	3,945	3,531	—	2,398
Professional sports clubs and promoters	232	*79	4,377	356,123	226,210	40,461	9,517	10,764	24,349	139,841	3,440	- 61,876	241	1,272
Racing, including track operation	4,998	*114	13,568	237,671	170,740	50,606	35,478	4,195	5,544	12,499	1,628	- 40,933	555	5,125
Other amusement and recreation services	7,555	859	36,304	1,721,799	1,398,988	319,160	147,409	67,677	106,963	340,144	23,528	- 39,221	1,132	1,417
Medical and health services	23,241	837	83,026	2,778,278	9,581,687	530,235	175,325	245,204	147,238	2,456,486	304,124	3,037,490	188	2,464
Offices of physicians	10,272	*25	39,660	696,266	5,578,657	62,480	48,608	95,883	22,098	1,219,148	205,184	2,364,859	94	91
Offices of dentists	3,609	*197	6,722	168,427	764,547	39,806	19,569	15,917	12,077	154,791	45,951	247,290	74	—
Offices of osteopathic physicians	—	*99	*364	*1,557	*48,812	—	*165	*670	*22	*8,668	—	*28,520	—	—
Offices of chiropractors	*441	—	*882	*26,578	*43,808	*1,716	*2,142	*943	*1,153	*4,730	—	*16,502	—	—
Offices of optometrists	1,724	—	3,695	62,898	262,213	76,361	4,788	4,242	2,076	36,951	13,150	89,934	—	1,732
Registered and practical nurses	*7	—	*55	*9,317	—	—	—	*65	*935	—	—	*- 1,013	—	—
Nursing and personal care facilities	1,366	364	10,789	1,130,051	1,360,121	216,770	48,946	85,005	71,929	586,703	12,855	31,323	20	294
Hospitals	107	47	2,086	336,239	614,688	36,176	15,186	21,269	20,198	249,730	2,990	25,020	—	8
Medical laboratories	1,552	*119	5,861	85,133	339,329	32,161	10,376	8,681	5,629	92,946	5,207	86,842	—	65
Dental laboratories	763	—	1,621	12,861	68,032	16,536	1,639	2,330	293	8,077	—	25,956	—	—
Other medical and health services	3,302	84	9,290	248,950	501,477	48,228	23,906	10,198	10,828	94,743	18,786	122,257	—	275
Legal services	29,524	*24	118,113	2,980,617	14,125,458	122,121	222,170	336,759	75,977	3,400,667	362,743	6,596,160	385	8,768
Educational services	3,448	*157	7,602	86,657	148,569	10,529	5,529	8,065	3,293	34,552	34,127	10,496	—	1,952
Engineering and architectural services	6,675	*42	15,939	526,253	2,878,190	782,497	33,216	66,727	16,757	819,471	129,726	447,074	25	712
Accounting, auditing, and bookkeeping services	13,011	*99	65,837	1,617,546	7,077,452	81,948	112,525	214,862	62,654	2,707,262	567,207	1,672,708	417	1,155
Certified public accountants	8,228	—	53,274	1,445,757	6,583,430	76,137	99,507	200,325	55,409	2,564,944	495,151	1,572,190	424	1,048
Other accounting, auditing, and bookkeeping services	4,783	*99	12,564	171,789	494,022	5,811	13,018	14,537	7,245	142,318	72,057	100,519	- 6	106
Other services	42,057	3,015	141,237	4,293,337	4,025,504	1,951,067	168,382	93,306	180,915	448,854	96,322	264,814	6,299	28,552
Nature of business not allocable	*107	—	*226	*45,222	—	—	—	—	—	—	—	*- 1,000	—	—

\*This estimate should be used with caution because of the small number of sample returns on which it was based.

\*\*The estimate for this cell is not shown separately to avoid disclosure of information for specific partnerships. However, the data are included in the appropriate totals.

\*Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

\*Less than \$500.

NOTE: Detail may not add to total due to rounding.

**Table 4. — Selected Items, by Selected Industries and Size of Business Receipts**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)												
All Industries														
Total.....	1,379,654	170,336	8,419,899	597,503,923	285,967,243	113,885,668	21,576,190	9,553,145	28,362,386	29,332,070	4,746,253	8,248,656	- 4,528	6,386,412
Zero receipts.....	113,007	26,950	845,049	36,549,183	—	—	446,290	170,789	539,707	78,736	97,026	- 9,774,624	19,445	283,483
\$1 under \$5,000.....	207,817	28,512	1,011,121	22,483,766	444,986	55,153	287,447	99,972	412,583	35,252	50,004	- 1,857,963	178,559	551,700
\$5,000 under \$10,000.....	114,992	9,748	435,209	10,589,141	840,312	117,724	226,736	77,926	305,959	42,937	39,142	- 713,962	- 27,754	222,904
\$10,000 under \$25,000.....	202,194	19,149	760,664	26,277,436	3,345,018	525,649	726,342	233,671	804,541	132,297	129,917	- 847,378	29,228	283,420
\$25,000 under \$50,000.....	181,821	17,943	722,636	32,567,751	6,550,334	1,367,709	1,029,187	344,665	1,133,515	352,581	197,394	- 619,937	- 30,372	545,044
\$50,000 under \$100,000.....	183,634	17,884	764,576	39,562,676	13,214,471	3,447,626	1,604,272	597,912	1,750,168	964,560	424,986	1,054,751	39,097	543,566
\$100,000 under \$250,000.....	195,460	18,941	857,764	66,148,730	31,053,643	9,888,276	3,154,549	1,184,760	3,496,713	2,892,025	890,993	2,398,258	5,871	1,676,177
\$250,000 under \$500,000.....	95,302	14,196	582,976	63,650,343	33,280,793	11,428,622	3,209,263	1,314,813	3,724,355	3,572,812	749,447	2,645,464	- 11,944	408,098
\$500,000 under \$1,000,000.....	48,067	9,050	522,330	58,819,570	33,197,141	12,411,879	2,968,587	1,286,707	3,684,200	3,565,430	603,706	2,075,006	296,273	322,939
\$1,000,000 under \$2,500,000.....	25,379	4,983	566,973	57,859,299	37,883,343	16,191,079	2,636,469	1,344,407	3,612,965	4,046,625	491,130	2,840,508	- 33,075	321,252
\$2,500,000 under \$5,000,000.....	6,929	1,767	294,216	33,538,475	23,847,619	10,218,198	1,464,618	841,916	2,316,897	2,460,858	257,584	2,061,239	108,010	139,315
\$5,000,000 under \$10,000,000.....	3,058	810	802,632	31,169,011	21,119,646	9,228,813	1,257,003	696,154	1,647,308	2,317,353	153,028	2,305,752	39,631	121,074
\$10,000,000 or more.....	1,995	404	253,753	118,288,542	81,189,937	39,004,940	2,565,427	1,359,452	4,933,472	8,850,602	661,896	6,681,543	- 617,496	967,440
Agriculture, Forestry, and Fishing														
Total.....	126,224	5,145	380,982	24,594,928	21,610,584	13,725,017	1,821,456	409,233	1,738,249	1,652,665	262,900	471,548	- 7,017	217,832
Zero receipts.....	8,603	713	29,511	1,009,543	—	—	47,051	4,057	41,608	2,390	604	- 180,687	- 7,089	11,152
\$1 under \$5,000.....	10,908	480	31,114	494,808	27,393	11,196	17,605	4,505	16,679	2,352	2,938	- 45,061	—	5,183
\$5,000 under \$10,000.....	7,852	449	22,475	382,285	57,958	29,655	15,043	4,770	14,330	2,951	861	- 31,571	283	3,033
\$10,000 under \$25,000.....	17,171	627	48,995	1,262,765	283,265	135,337	54,560	15,809	53,725	19,093	9,464	- 51,314	457	13,528
\$25,000 under \$50,000.....	16,839	615	47,252	1,728,609	607,486	291,721	108,029	27,522	71,098	31,261	9,643	5,045	- 28	9,860
\$50,000 under \$100,000.....	19,129	1,134	54,307	2,557,412	1,424,887	723,707	192,108	41,596	150,912	99,043	24,991	41,540	1,498	80,269
\$100,000 under \$250,000.....	27,194	647	72,027	5,131,737	4,272,371	2,233,897	477,459	84,119	348,140	283,247	85,388	357,480	333	35,215
\$250,000 under \$500,000.....	10,580	190	35,361	4,097,361	3,589,537	1,937,113	371,605	69,837	312,974	291,003	57,919	268,145	945	13,362
\$500,000 under \$1,000,000.....	4,908	118	17,016	2,983,242	3,366,590	2,217,960	236,510	59,542	250,752	321,777	32,850	169,321	5,778	14,184
\$1,000,000 under \$2,500,000.....	2,184	120	11,661	2,493,162	2,977,245	2,109,846	171,389	45,686	226,240	275,184	22,057	- 74,907	199	16,445
\$2,500,000 under \$5,000,000.....	575	*21	5,974	979,559	1,919,840	1,493,902	70,493	21,228	114,554	121,769	10,430	35,372	- 31	3,300
\$5,000,000 under \$10,000,000.....	176	15	877	583,460	1,204,723	973,280	25,733	14,361	60,839	91,863	2,941	1,666	598	767
\$10,000,000 or more.....	104	16	4,412	890,985	1,879,289	1,567,405	33,871	16,200	76,397	110,732	2,812	- 23,482	- 9,957	11,535
Farms: Total														
Total.....	108,094	4,552	330,749	22,461,485	19,173,526	12,558,767	1,626,626	364,313	1,611,661	1,359,667	204,531	426,353	- 6,811	211,902
Zero receipts.....	6,985	539	21,860	712,942	—	—	24,404	2,495	22,885	2,380	604	- 99,303	- 7,089	9,304
\$1 under \$5,000.....	7,768	*417	22,998	428,648	20,741	9,382	12,171	3,677	14,771	2,009	2,680	- 36,591	—	2,478
\$5,000 under \$10,000.....	6,570	*320	18,960	351,132	48,908	27,095	13,130	4,408	13,577	2,715	861	- 20,544	283	3,033
\$10,000 under \$25,000.....	14,452	570	42,825	1,131,812	240,542	125,483	46,607	14,378	49,175	13,858	5,391	- 45,301	451	12,561
\$25,000 under \$50,000.....	14,001	559	40,623	1,599,587	502,818	265,051	93,827	25,044	65,944	24,585	5,937	- 2,168	17	9,752
\$50,000 under \$100,000.....	17,486	1,134	50,514	2,445,711	1,306,122	682,469	181,973	38,969	147,373	75,807	21,934	42,942	1,498	80,269
\$100,000 under \$250,000.....	24,473	571	64,160	4,855,500	3,826,823	2,110,646	443,905	76,638	332,787	230,793	73,082	282,963	333	35,145
\$250,000 under \$500,000.....	9,310	164	31,660	3,782,829	3,170,018	1,812,410	344,717	60,288	297,913	222,950	37,518	205,907	741	13,320
\$500,000 under \$1,000,000.....	4,350	118	15,357	2,714,278	2,947,555	2,000,745	203,205	50,927	234,033	261,319	26,484	160,561	5,778	14,184
\$1,000,000 under \$2,500,000.....	1,946	117	10,713	2,227,101	2,638,606	1,907,086	144,872	40,151	210,118	229,228	15,155	- 75,406	348	16,419
\$2,500,000 under \$5,000,000.....	506	*14	5,757	868,908	1,671,975	1,323,326	61,387	18,161	99,199	104,681	9,659	29,533	190	3,177
\$5,000,000 under \$10,000,000.....	152	*14	771	554,138	1,048,832	836,379	23,170	13,614	56,692	82,602	2,457	- 1,238	598	727
\$10,000,000 or more.....	96	14	4,350	788,900	1,750,585	1,458,695	33,260	15,563	67,394	106,739	2,568	- 15,003	- 9,957	11,535

Footnotes at end of table.



Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid- deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Agriculture, Forestry, and Fishing — Continued</b>														
<b>Farms: Crop</b>														
Total .....	56,205	2,957	188,362	12,724,469	8,989,821	5,122,675	878,353	224,182	854,217	912,570	103,442	451,684	- 2,966	64,593
Zero receipts.....	4,329	474	14,620	494,231	—	—	14,312	2,061	19,732	2,332	235	- 60,555	- 6,891	6,782
\$1 under \$5,000 .....	5,703	*313	18,182	333,290	15,313	5,928	9,486	3,004	9,997	1,387	2,294	- 25,351	—	766
\$5,000 under \$10,000 .....	3,850	*217	11,167	249,084	28,897	13,954	7,487	2,762	6,513	1,927	861	- 7,312	283	2,877
\$10,000 under \$25,000 .....	7,133	248	25,208	778,222	119,079	43,543	19,915	9,340	26,490	6,096	3,061	- 142	451	7,882
\$25,000 under \$50,000 .....	7,306	531	25,466	998,314	262,398	117,892	43,467	15,901	40,160	12,654	4,515	20,869	—	3,365
\$50,000 under \$100,000 .....	7,906	574	24,216	1,210,917	606,903	300,111	81,794	20,413	72,299	36,218	10,577	45,606	719	5,986
\$100,000 under \$250,000 .....	10,599	308	28,960	2,469,694	1,685,176	847,955	215,718	38,479	153,427	134,000	28,135	139,367	907	8,506
\$250,000 under \$500,000 .....	5,912	127	18,620	2,376,511	2,016,775	1,054,324	218,306	40,458	193,358	169,569	23,179	174,478	427	4,099
\$500,000 under \$1,000,000 .....	2,217	105	8,966	1,553,467	1,465,636	863,581	116,975	36,040	123,318	200,576	14,052	117,682	500	6,058
\$1,000,000 under \$2,500,000 .....	899	49	6,149	1,209,741	1,198,347	751,820	85,894	26,307	116,694	161,341	7,621	- 6,093	263	14,701
\$2,500,000 under \$5,000,000 .....	274	*4	4,862	428,606	871,625	622,476	38,765	13,247	41,569	81,240	7,640	42,404	336	3,179
\$5,000,000 under \$10,000,000 .....	59	*5	511	301,664	395,884	271,052	15,066	10,402	28,179	66,548	959	7,444	25	337
\$10,000,000 or more .....	18	*3	1,436	320,727	323,788	230,039	11,168	5,769	22,481	38,683	312	3,288	14	54
<b>Farms: Livestock</b>														
Total .....	51,722	1,595	141,832	9,671,846	10,171,942	7,428,408	746,135	139,353	756,477	446,169	101,089	- 23,603	- 3,845	147,245
Zero receipts.....	2,629	*65	7,127	215,673	—	—	10,092	403	2,926	48	370	- 38,612	- 197	2,521
\$1 under \$5,000 .....	2,063	*104	4,816	95,358	5,428	3,454	2,685	672	4,774	622	386	- 11,239	—	1,712
\$5,000 under \$10,000 .....	2,720	*104	7,793	102,047	20,011	13,142	5,642	1,646	7,065	788	—	- 13,231	—	155
\$10,000 under \$25,000 .....	7,264	*322	17,397	321,331	120,635	81,113	25,650	4,777	22,629	7,762	2,330	- 43,026	—	4,680
\$25,000 under \$50,000 .....	6,640	*28	14,992	582,302	238,511	146,629	49,969	8,860	25,342	11,906	1,422	- 24,399	17	6,387
\$50,000 under \$100,000 .....	9,575	561	26,286	1,226,546	698,835	382,280	100,027	18,527	75,044	39,589	11,357	- 2,987	778	74,283
\$100,000 under \$250,000 .....	13,855	*263	35,162	2,384,059	2,137,544	1,260,982	227,715	38,011	179,224	96,165	44,947	143,688	- 574	26,639
\$250,000 under \$500,000 .....	3,398	*37	13,239	1,406,318	1,153,244	758,086	126,411	19,830	104,556	53,381	14,339	31,428	313	9,220
\$500,000 under \$1,000,000 .....	2,133	*13	6,392	1,160,811	1,481,919	1,137,163	86,230	14,887	110,716	60,743	12,432	42,880	5,278	8,126
\$1,000,000 under \$2,500,000 .....	1,043	67	4,558	1,016,452	1,435,720	1,150,726	58,897	13,819	93,148	67,612	7,534	- 68,261	85	1,654
\$2,500,000 under \$5,000,000 .....	232	*10	895	440,302	800,350	700,851	22,622	4,914	57,629	23,441	2,219	- 12,870	- 146	- 2
\$5,000,000 under \$10,000,000 .....	93	*9	261	252,474	652,948	565,327	8,104	3,212	28,512	16,055	1,498	- 8,681	573	390
\$10,000,000 or more .....	78	11	2,914	468,173	1,426,797	1,228,656	22,092	9,795	44,913	68,056	2,255	- 18,291	- 9,971	11,481
<b>Agricultural services, forestry and fishing</b>														
Total .....	18,130	593	50,233	2,133,443	2,437,057	1,166,250	194,830	44,920	126,588	292,998	58,369	45,195	- 206	5,930
Zero receipts.....	1,618	174	7,651	296,602	—	—	22,647	1,562	18,924	10	—	- 81,384	—	1,848
\$1 under \$5,000 .....	3,142	*63	8,116	66,160	6,651	1,814	5,433	828	1,908	343	258	- 8,471	—	2,705
\$5,000 under \$10,000 .....	1,282	*129	3,515	31,153	9,049	2,560	1,914	362	752	236	—	- 11,027	—	—
\$10,000 under \$25,000 .....	2,720	*57	6,170	130,953	42,723	9,854	7,953	1,431	4,549	5,234	4,073	- 6,013	6	967
\$25,000 under \$50,000 .....	2,837	*56	6,629	129,022	104,668	26,670	14,202	2,478	5,155	6,676	3,706	7,214	- 45	108
\$50,000 under \$100,000 .....	1,643	—	3,793	111,701	118,765	41,238	10,134	2,627	3,539	23,236	3,057	- 1,402	—	—
\$100,000 under \$250,000 .....	2,721	*76	7,867	276,237	445,548	123,250	33,555	7,481	15,353	52,454	12,306	74,516	—	70
\$250,000 under \$500,000 .....	1,270	*25	3,502	314,531	419,518	124,703	26,888	9,550	15,061	68,053	20,401	62,239	204	43
\$500,000 under \$1,000,000 .....	558	—	1,658	268,964	419,035	217,215	33,306	8,614	16,719	60,458	6,366	8,760	—	—
\$1,000,000 under \$2,500,000 .....	239	*3	947	266,062	338,639	202,760	26,517	5,536	16,121	45,955	6,902	499	- 150	26
\$2,500,000 under \$5,000,000 .....	69	*10	217	110,651	247,865	170,576	9,106	3,068	15,356	17,088	571	5,839	- 221	124
\$5,000,000 under \$10,000,000 .....	24	**	106	29,322	155,891	136,900	2,562	747	4,148	9,260	484	2,904	( <sup>2</sup> )	39
\$10,000,000 or more .....	8	**	62	102,085	128,704	108,709	612	637	9,003	3,993	244	- 8,478	—	—

Footnotes at end of table.

**Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Mining</b>														
<b>Total.....</b>	<b>35,076</b>	<b>13,199</b>	<b>721,879</b>	<b>24,741,625</b>	<b>13,200,978</b>	<b>4,200,658</b>	<b>1,276,019</b>	<b>654,870</b>	<b>697,799</b>	<b>845,102</b>	<b>113,427</b>	<b>- 4,208,334</b>	<b>15,139</b>	<b>73,850</b>
Zero receipts.....	14,940	5,794	252,138	7,116,412	—	—	130,466	61,329	67,146	21,568	21,898	- 5,583,652	1,130	2,631
\$1 under \$5,000.....	3,003	1,029	25,378	114,402	6,062	683	5,326	537	589	335	572	- 28,624	394	49
\$5,000 under \$10,000.....	1,443	*277	19,176	104,431	10,077	1,707	2,800	569	513	35	366	- 87,203	—	207
\$10,000 under \$25,000.....	2,350	1,101	24,906	261,164	38,163	935	9,211	3,457	4,301	357	16,424	- 153,299	—	—
\$25,000 under \$50,000.....	2,967	1,041	29,953	366,652	108,311	10,838	13,722	10,344	5,858	2,120	3,448	- 163,152	1,948	56
\$50,000 under \$100,000.....	2,235	989	36,413	457,339	174,160	22,232	28,110	12,403	8,354	4,279	939	- 123,045	114	2,311
\$100,000 under \$250,000.....	2,993	1,142	50,833	997,722	470,325	58,931	45,877	21,287	25,547	13,465	6,904	- 31,595	1,491	1,985
\$250,000 under \$500,000.....	2,134	818	37,479	1,195,821	760,602	135,760	54,232	49,850	30,078	32,053	6,514	- 53,010	- 594	3,460
\$500,000 under \$1,000,000.....	1,170	418	59,694	930,971	819,365	166,691	68,446	44,471	25,630	36,642	10,436	151,061	- 1	14,744
\$1,000,000 under \$2,500,000.....	1,139	351	53,768	2,255,909	1,718,780	363,021	146,760	98,136	65,075	114,184	14,404	231,430	1,398	22,841
\$2,500,000 under \$5,000,000.....	348	130	60,293	1,107,615	1,211,686	284,887	77,535	70,310	45,568	56,077	5,773	329,460	- 1,240	3,328
\$5,000,000 under \$10,000,000.....	187	67	49,886	1,705,248	1,329,970	395,057	102,036	50,823	63,252	67,579	5,046	363,987	79	2,644
\$10,000,000 or more.....	166	42	21,962	8,127,939	6,553,478	2,759,919	591,498	231,354	356,087	496,409	20,702	833,288	10,420	19,595
<b>Oil and gas extraction</b>														
<b>Total.....</b>	<b>31,405</b>	<b>11,915</b>	<b>686,431</b>	<b>18,880,528</b>	<b>9,252,091</b>	<b>2,042,253</b>	<b>869,425</b>	<b>453,352</b>	<b>475,063</b>	<b>386,772</b>	<b>91,458</b>	<b>- 3,693,856</b>	<b>14,626</b>	<b>37,080</b>
Zero receipts.....	13,083	4,856	224,804	6,512,457	—	—	125,173	58,278	21,975	5,480	15,367	- 5,168,752	1,130	2,631
\$1 under \$5,000.....	2,736	1,002	24,393	66,740	5,517	665	4,855	258	552	335	55	- 22,619	—	—
\$5,000 under \$10,000.....	1,110	*147	18,252	79,022	7,979	1,144	2,722	564	192	34	62	- 84,076	—	—
\$10,000 under \$25,000.....	2,313	1,093	24,533	220,188	37,566	791	9,110	3,427	2,962	276	16,424	- 151,927	—	—
\$25,000 under \$50,000.....	2,850	1,013	29,448	334,694	103,979	10,838	11,289	9,836	5,124	202	3,448	- 157,377	1,948	—
\$50,000 under \$100,000.....	2,117	962	35,521	406,487	164,681	20,098	24,768	11,705	6,181	2,520	465	- 110,803	114	129
\$100,000 under \$250,000.....	2,731	1,097	49,822	865,408	422,519	45,457	36,130	19,509	22,775	7,707	5,062	- 21,600	1,491	1,985
\$250,000 under \$500,000.....	1,930	800	36,319	1,090,160	682,460	119,578	46,137	47,500	29,058	20,496	6,165	55,179	- 778	3,460
\$500,000 under \$1,000,000.....	1,025	411	59,295	802,045	716,029	112,990	54,571	39,679	21,366	17,007	8,432	173,834	- 1	1,069
\$1,000,000 under \$2,500,000.....	989	325	52,998	1,863,013	1,495,904	275,790	118,576	87,080	55,034	77,697	9,725	271,668	1,398	4,953
\$2,500,000 under \$5,000,000.....	274	122	59,852	944,965	949,392	129,823	63,857	62,476	40,983	25,394	3,284	323,098	- 1,176	3,328
\$5,000,000 under \$10,000,000.....	147	57	49,612	1,513,131	1,034,550	202,458	82,798	42,364	54,882	32,719	3,833	367,413	79	2,793
\$10,000,000 or more.....	100	30	21,582	4,182,219	3,631,513	1,122,622	289,437	70,674	213,980	196,904	19,136	832,105	10,420	16,732
<b>Other mining</b>														
<b>Total.....</b>	<b>3,671</b>	<b>1,285</b>	<b>35,448</b>	<b>5,861,097</b>	<b>3,948,887</b>	<b>2,158,406</b>	<b>406,594</b>	<b>201,518</b>	<b>222,736</b>	<b>458,329</b>	<b>21,968</b>	<b>- 514,477</b>	<b>513</b>	<b>36,770</b>
Zero receipts.....	1,858	938	27,333	603,955	—	—	5,293	3,051	45,171	16,089	6,530	- 414,900	—	—
\$1 under \$5,000.....	*267	*28	*984	*47,662	*545	*17	*471	*279	*38	—	*516	- 6,005	*394	*49
\$5,000 under \$10,000.....	*333	*130	*925	*25,409	*2,098	*563	*78	*5	*321	*80	*304	- 3,127	—	*207
\$10,000 under \$25,000.....	*37	*8	*373	*40,976	*597	*143	*101	*30	*1,339	*80	—	- 1,372	—	—
\$25,000 under \$50,000.....	*118	*28	*505	*31,958	*4,332	—	*2,433	*507	*534	*1,917	—	- 5,775	—	*56
\$50,000 under \$100,000.....	*118	*27	*892	*50,853	*9,478	*2,133	*3,342	*698	*2,174	*1,758	*475	- 12,242	—	*2,181
\$100,000 under \$250,000.....	262	*45	1,011	132,313	47,805	13,473	9,746	1,778	2,773	5,758	1,842	- 9,995	—	—
\$250,000 under \$500,000.....	204	*18	1,159	105,661	78,141	16,182	8,095	2,350	1,020	11,557	350	- 2,169	183	—
\$500,000 under \$1,000,000.....	145	*7	399	128,926	103,336	53,702	13,875	4,792	4,264	19,634	2,005	- 22,773	—	13,674
\$1,000,000 under \$2,500,000.....	149	26	770	392,896	222,876	87,231	28,185	11,056	10,041	36,486	4,679	- 40,238	—	17,888
\$2,500,000 under \$5,000,000.....	74	*8	441	162,650	262,294	155,064	13,678	7,834	4,586	30,683	2,489	6,362	- 64	—
\$5,000,000 under \$10,000,000.....	40	10	274	192,117	295,420	192,599	19,237	8,459	8,370	34,860	1,213	- 3,426	—	- 149
\$10,000,000 or more.....	66	12	380	3,945,720	2,921,964	1,637,297	302,061	160,680	142,107	299,505	1,565	1,183	—	2,863

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Construction</b>														
<b>Total</b> .....	<b>66,590</b>	<b>2,414</b>	<b>160,212</b>	<b>9,811,456</b>	<b>18,407,210</b>	<b>13,131,438</b>	<b>357,997</b>	<b>225,106</b>	<b>486,454</b>	<b>2,208,230</b>	<b>341,987</b>	<b>1,560,093</b>	<b>2,240</b>	<b>31,609</b>
Zero receipts.....	3,235	442	9,839	1,222,291	—	—	6,784	3,531	24,422	3,035	5,418	- 113,540	2	—
\$1 under \$5,000.....	2,696	*104	5,586	60,658	7,987	1,978	1,497	284	1,617	534	361	- 1,358	—	—
\$5,000 under \$10,000.....	2,691	—	5,887	20,283	20,237	6,361	777	145	86	1,270	502	6,136	282	34
\$10,000 under \$25,000.....	7,248	*197	15,360	116,949	123,606	38,981	7,395	1,857	3,437	8,841	9,468	40,782	—	421
\$25,000 under \$50,000.....	10,593	*503	23,543	146,563	387,249	137,029	19,376	6,868	4,662	33,737	28,994	98,817	- 363	2,080
\$50,000 under \$100,000.....	13,525	*351	35,658	352,957	967,963	384,018	45,863	17,601	20,041	128,526	55,606	188,748	—	332
\$100,000 under \$250,000.....	16,077	249	36,071	998,524	2,490,849	1,341,084	74,983	45,224	48,801	313,705	121,904	371,034	127	3,667
\$250,000 under \$500,000.....	6,134	214	14,790	879,116	2,106,372	1,327,264	54,408	40,663	57,500	314,869	51,286	190,513	1,651	5,293
\$500,000 under \$1,000,000.....	2,006	*115	5,475	844,150	1,338,009	873,306	35,942	24,677	68,459	203,597	16,573	62,625	- 247	8,881
\$1,000,000 under \$2,500,000.....	1,474	125	4,756	1,266,966	2,305,444	1,827,267	28,259	27,789	64,994	242,188	14,487	147,871	184	3,789
\$2,500,000 under \$5,000,000.....	445	50	1,630	773,175	1,568,904	1,244,736	16,883	14,072	45,875	119,114	8,387	114,206	54	2,872
\$5,000,000 under \$10,000,000.....	270	42	936	820,835	1,905,100	1,549,818	31,585	13,509	51,327	198,697	4,001	105,914	155	3,260
\$10,000,000 or more.....	197	21	681	2,308,987	5,185,290	4,399,596	34,246	28,886	95,233	640,117	25,001	348,345	396	980
<b>General contractors</b>														
<b>Total</b> .....	<b>28,109</b>	<b>1,455</b>	<b>70,944</b>	<b>8,218,455</b>	<b>13,081,552</b>	<b>10,195,464</b>	<b>180,149</b>	<b>118,189</b>	<b>417,689</b>	<b>1,274,231</b>	<b>137,481</b>	<b>854,497</b>	<b>1,399</b>	<b>31,832</b>
Zero receipts.....	2,304	442	7,583	1,171,716	—	—	4,339	3,266	23,568	2,702	4,233	- 99,700	2	—
\$1 under \$5,000.....	1,248	*104	2,592	51,610	3,177	532	340	107	1,243	388	—	- 431	—	—
\$5,000 under \$10,000.....	*688	—	*1,471	*12,657	*5,776	*1,549	*148	*33	*3	*857	—	*3,479	—	—
\$10,000 under \$25,000.....	2,325	—	4,819	85,618	41,895	11,209	2,309	1,212	2,453	4,370	4,559	12,077	—	421
\$25,000 under \$50,000.....	4,094	*108	9,957	84,140	151,053	54,978	8,885	2,838	2,186	13,811	9,097	38,812	18	2,456
\$50,000 under \$100,000.....	4,227	*54	10,079	155,377	298,110	138,155	8,365	5,096	10,327	40,919	17,387	48,898	—	332
\$100,000 under \$250,000.....	6,986	202	16,641	660,733	1,123,897	684,535	33,869	18,279	34,148	116,516	31,521	130,115	106	3,681
\$250,000 under \$500,000.....	3,068	214	7,624	623,131	1,087,875	758,832	26,268	15,021	45,080	103,348	23,069	73,065	844	5,203
\$500,000 under \$1,000,000.....	1,267	*115	3,747	712,728	845,531	591,045	21,625	11,242	63,781	84,908	7,010	27,385	- 161	8,880
\$1,000,000 under \$2,500,000.....	1,116	113	3,589	1,133,201	1,779,549	1,442,203	20,684	17,066	62,319	117,406	8,714	104,225	4	3,804
\$2,500,000 under \$5,000,000.....	377	46	1,446	703,457	1,343,399	1,090,559	10,900	9,095	43,690	68,163	5,413	93,311	38	2,869
\$5,000,000 under \$10,000,000.....	229	37	776	655,053	1,627,414	1,349,980	11,200	10,142	36,775	140,711	2,755	108,252	153	3,217
\$10,000,000 or more.....	181	19	622	2,169,033	4,773,878	4,071,888	31,218	24,691	92,117	580,133	23,723	325,010	396	969
<b>Special trade contractors</b>														
<b>Total</b> .....	<b>38,188</b>	<b>762</b>	<b>82,562</b>	<b>1,588,430</b>	<b>5,311,359</b>	<b>2,934,743</b>	<b>176,516</b>	<b>106,837</b>	<b>68,765</b>	<b>933,998</b>	<b>204,507</b>	<b>696,557</b>	<b>841</b>	<b>- 223</b>
Zero receipts.....	930	—	2,256	50,575	—	—	2,445	265	854	333	1,185	- 13,840	—	—
\$1 under \$5,000.....	1,448	—	2,994	9,048	4,810	1,446	1,157	177	375	146	361	- 927	—	—
\$5,000 under \$10,000.....	2,003	—	4,416	7,626	14,462	4,812	629	112	83	413	502	2,657	282	34
\$10,000 under \$25,000.....	4,923	*197	10,541	31,331	81,911	27,772	5,087	646	984	4,471	4,909	28,705	—	—
\$25,000 under \$50,000.....	6,404	*395	13,395	61,730	233,465	80,820	10,412	3,916	2,476	19,926	19,897	59,432	- 380	- 376
\$50,000 under \$100,000.....	9,101	*99	19,065	193,703	658,284	245,863	36,245	12,438	9,715	87,607	38,219	131,384	—	—
\$100,000 under \$250,000.....	9,091	*47	19,430	337,791	1,366,952	656,550	41,114	26,945	14,653	197,189	90,383	240,919	21	- 14
\$250,000 under \$500,000.....	3,066	—	7,166	255,985	1,018,497	568,432	28,140	25,642	12,420	211,521	28,216	117,448	806	90
\$500,000 under \$1,000,000.....	739	—	1,728	131,422	492,478	282,261	14,316	13,435	4,678	118,689	9,563	35,240	- 86	( <sup>2</sup> )
\$1,000,000 under \$2,500,000.....	358	*12	1,167	133,765	525,895	385,064	7,575	10,722	2,675	124,782	5,773	43,646	180	- 14
\$2,500,000 under \$5,000,000.....	68	*5	184	69,718	225,505	154,177	5,982	4,977	2,185	50,950	2,974	20,895	17	3
\$5,000,000 under \$10,000,000.....	41	*7	160	165,781	277,686	199,838	20,385	3,366	14,552	57,987	1,246	7,662	2	43
\$10,000,000 or more.....	16	**	59	139,954	411,413	327,708	3,028	4,195	3,116	59,984	1,278	23,336	—	11

Footnotes at end of table.

**Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Manufacturing</b>														
<b>Total</b> .....	<b>30,086</b>	<b>2,081</b>	<b>91,724</b>	<b>11,252,047</b>	<b>15,326,978</b>	<b>11,443,875</b>	<b>763,980</b>	<b>233,577</b>	<b>392,393</b>	<b>2,024,797</b>	<b>158,553</b>	<b>- 472,049</b>	<b>463</b>	<b>12,163</b>
Zero receipts.....	859	77	3,198	314,531	—	—	9,411	535	951	266	1,043	- 64,329	—	—
\$1 under \$5,000.....	3,984	*325	9,771	31,544	9,205	5,394	5,855	202	182	214	340	- 10,749	—	—
\$5,000 under \$10,000.....	2,494	*96	5,383	33,022	17,195	6,094	2,573	343	1,444	635	338	- 1,465	—	18
\$10,000 under \$25,000.....	3,661	*415	7,847	60,691	57,318	19,234	7,856	1,426	2,260	6,570	3,095	- 2,217	—	249
\$25,000 under \$50,000.....	4,481	*615	10,923	144,654	163,830	65,399	18,262	3,472	6,013	20,654	7,208	- 23,980	—	—
\$50,000 under \$100,000.....	4,908	*33	12,194	226,010	361,832	132,051	32,649	7,636	7,046	33,996	29,825	56,056	—	- 99
\$100,000 under \$250,000.....	4,768	*162	12,314	388,602	755,080	328,013	35,636	19,819	14,675	124,900	32,013	105,112	391	768
\$250,000 under \$500,000.....	2,559	114	7,448	673,758	909,919	482,142	62,808	23,848	16,187	179,598	25,457	81,062	140	- 37
\$500,000 under \$1,000,000.....	1,042	107	12,370	482,078	727,900	439,632	44,964	18,706	12,184	149,293	8,923	41,661	—	139
\$1,000,000 under \$2,500,000.....	781	45	3,836	539,419	1,262,649	931,480	28,939	21,943	15,746	181,888	19,664	60,261	20	1,333
\$2,500,000 under \$5,000,000.....	241	27	2,816	493,969	856,980	589,581	24,611	16,035	16,667	144,547	12,576	49,788	—	1,656
\$5,000,000 under \$10,000,000.....	132	47	1,464	591,503	920,000	680,840	33,710	13,887	16,448	131,154	5,197	19,501	- 17	1,138
\$10,000,000 or more.....	176	16	2,160	7,272,267	9,285,073	7,764,014	456,607	105,724	282,587	1,051,083	12,874	- 782,749	- 67	6,997
<b>Lumber and wood products, except furniture</b>														
<b>Total</b> .....	<b>5,821</b>	<b>427</b>	<b>14,576</b>	<b>1,234,337</b>	<b>1,600,609</b>	<b>1,075,229</b>	<b>93,288</b>	<b>30,217</b>	<b>45,995</b>	<b>242,693</b>	<b>28,757</b>	<b>8,875</b>	<b>370</b>	<b>5,768</b>
Zero receipts.....	*12	*12	*428	*33,363	—	—	—	—	*214	—	*893	- 1,581	—	—
\$1 under \$5,000.....	*411	—	*912	*3,493	*881	*308	*975	*40	—	—	—	- 1,110	—	—
\$5,000 under \$10,000.....	*388	—	*872	*1,936	*2,707	*872	*348	*4	*20	*204	—	*1,274	—	*18
\$10,000 under \$25,000.....	*797	*116	*1,595	*10,519	*13,407	*3,024	*1,393	*239	*556	*620	*911	*857	—	*249
\$25,000 under \$50,000.....	857	*197	1,818	20,327	33,352	14,325	2,932	665	766	3,503	252	3,818	—	—
\$50,000 under \$100,000.....	1,455	—	3,129	44,333	102,910	29,365	6,666	2,536	2,836	9,071	5,487	24,951	—	—
\$100,000 under \$250,000.....	979	*18	2,555	84,197	154,174	67,067	7,917	4,713	6,205	27,395	7,123	5,448	391	768
\$250,000 under \$500,000.....	506	*55	1,350	78,989	178,055	64,172	15,804	5,217	5,444	25,942	5,535	19,694	—	—
\$500,000 under \$1,000,000.....	210	*21	737	78,242	138,236	82,190	10,243	2,838	3,170	26,726	2,196	- 154	—	43
\$1,000,000 under \$2,500,000.....	145	**	587	92,224	223,629	168,411	5,740	3,692	1,984	21,931	2,858	11,948	—	1,300
\$2,500,000 under \$5,000,000.....	31	**	124	98,482	104,274	78,300	4,048	2,918	3,046	16,216	1,397	2,457	- 4	- 28
\$5,000,000 under \$10,000,000.....	14	*8	201	62,498	103,801	87,130	2,254	1,438	1,120	14,737	1,040	- 1,400	- 3	1,127
\$10,000,000 or more.....	15	**	267	625,734	545,182	480,064	34,967	5,918	20,834	96,350	1,064	- 57,328	- 14	2,289
<b>Printing, publishing, and allied industries</b>														
<b>Total</b> .....	<b>7,157</b>	<b>872</b>	<b>22,862</b>	<b>1,209,289</b>	<b>1,113,452</b>	<b>450,821</b>	<b>131,825</b>	<b>27,636</b>	<b>26,484</b>	<b>201,498</b>	<b>24,603</b>	<b>37,350</b>	<b>—</b>	<b>1,512</b>
Zero receipts.....	*114	*9	*376	*46,117	—	—	*1,238	—	*199	*266	*151	- 3,643	—	—
\$1 under \$5,000.....	*714	*106	*1,999	*15,644	*2,202	*1,189	*3,729	*86	*21	*45	*135	- 3,729	—	—
\$5,000 under \$10,000.....	*898	*90	*2,096	*13,225	*6,697	*1,955	*1,648	*60	*822	*132	*137	- 1,743	—	—
\$10,000 under \$25,000.....	1,080	*299	2,586	25,477	15,582	4,640	3,947	453	547	1,007	656	- 4,619	—	—
\$25,000 under \$50,000.....	1,268	*301	3,808	58,010	50,261	18,571	8,498	842	1,869	2,754	4,387	- 29,067	—	—
\$50,000 under \$100,000.....	1,114	*6	3,954	87,200	82,588	24,929	18,142	1,788	1,377	8,889	8,928	- 3,187	—	- 99
\$100,000 under \$250,000.....	1,306	*4	3,565	79,296	210,162	99,814	14,086	5,322	2,026	35,365	1,769	26,268	—	—
\$250,000 under \$500,000.....	438	28	1,920	369,700	149,764	67,878	31,016	4,946	4,056	27,190	5,078	- 4,441	—	—
\$500,000 under \$1,000,000.....	107	11	612	158,266	70,830	34,535	19,028	1,828	3,081	19,023	—	- 7,528	—	—
\$1,000,000 under \$2,500,000.....	74	*13	1,361	84,929	121,712	62,955	5,968	2,283	4,587	30,113	1,588	- 835	—	—
\$2,500,000 under \$5,000,000.....	*26	*141	*68,945	*96,330	*38,306	*2,346	*1,868	*979	*19,605	*605	*10,354	—	—	*1,611
\$5,000,000 under \$10,000,000.....	9	**	301	28,149	60,537	26,997	1,456	1,074	382	11,323	593	9,501	—	—
\$10,000,000 or more.....	9	—	143	176,331	246,787	69,251	20,723	7,086	6,540	45,786	578	50,019	—	—

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Manufacturing — Continued</b>														
<b>Other manufacturing industries</b>														
<b>Total</b> .....	<b>17,109</b>	<b>781</b>	<b>54,288</b>	<b>8,808,421</b>	<b>12,612,918</b>	<b>9,917,826</b>	<b>538,867</b>	<b>175,724</b>	<b>319,914</b>	<b>1,580,606</b>	<b>105,193</b>	<b>- 518,274</b>	<b>93</b>	<b>4,883</b>
Zero receipts.....	732	*56	2,395	235,051	—	—	8,174	535	538	—	—	- 59,105	—	—
\$1 under \$5,000.....	2,859	*220	6,860	12,407	6,121	3,897	1,151	76	181	169	206	- 5,910	—	—
\$5,000 under \$10,000.....	1,207	*6	2,415	17,861	7,790	3,268	577	279	603	299	201	- 996	—	—
\$10,000 under \$25,000.....	1,783	—	3,666	24,695	28,328	11,570	2,515	734	1,158	4,943	1,528	1,545	—	—
\$25,000 under \$50,000.....	2,356	*117	5,296	66,317	80,217	32,503	6,832	1,965	3,379	14,397	2,569	1,289	—	—
\$50,000 under \$100,000.....	2,339	*27	5,112	94,476	176,334	77,757	7,841	3,313	3,032	16,035	15,410	34,292	—	—
\$100,000 under \$250,000.....	2,483	*140	6,193	225,109	390,744	161,332	13,634	9,784	6,445	62,140	23,120	73,395	—	—
\$250,000 under \$500,000.....	1,615	*31	4,178	225,069	582,099	350,092	16,087	13,686	6,688	126,466	14,844	65,808	140	- 37
\$500,000 under \$1,000,000.....	725	*78	11,021	245,570	518,833	322,906	15,692	14,041	5,934	103,545	6,727	49,343	—	96
\$1,000,000 under \$2,500,000.....	563	32	1,887	362,266	917,309	700,115	17,230	15,968	9,175	129,844	15,218	49,147	20	33
\$2,500,000 under \$5,000,000.....	184	41	2,551	328,542	656,376	472,975	18,218	11,248	12,642	108,726	10,574	36,977	—	73
\$5,000,000 under \$10,000,000.....	109	19	962	500,855	755,662	566,713	30,000	11,375	14,946	105,095	3,564	11,401	- 14	10
\$10,000,000 or more.....	152	14	1,750	6,470,202	8,493,104	7,214,698	400,916	92,720	255,213	908,947	11,231	- 775,440	- 52	4,708
<b>Transportation, Communication, Electric, Gas, and Sanitary Services</b>														
<b>Total</b> .....	<b>20,417</b>	<b>1,317</b>	<b>73,192</b>	<b>9,291,011</b>	<b>5,868,413</b>	<b>2,196,295</b>	<b>892,623</b>	<b>162,967</b>	<b>389,011</b>	<b>582,787</b>	<b>78,572</b>	<b>248,387</b>	<b>601</b>	<b>19,686</b>
Zero receipts.....	1,401	128	5,540	1,775,755	—	—	51,513	11,055	6,795	4,469	2,941	- 263,682	—	—
\$1 under \$5,000.....	971	*169	2,791	101,682	1,853	232	6,765	182	2,495	200	141	- 11,373	—	147
\$5,000 under \$10,000.....	1,175	*110	2,805	34,839	7,600	683	2,872	503	721	2,067	454	- 3,437	—	—
\$10,000 under \$25,000.....	2,496	*69	5,750	162,031	42,729	5,272	13,130	1,343	5,465	4,072	3,742	- 15,677	—	484
\$25,000 under \$50,000.....	3,850	**	7,949	160,456	137,193	28,129	20,093	5,571	10,644	19,137	9,772	- 2,580	—	10
\$50,000 under \$100,000.....	3,309	*260	9,458	350,657	244,999	17,385	38,088	7,931	21,496	18,283	10,217	15,947	—	2,299
\$100,000 under \$250,000.....	4,344	*258	16,861	848,679	726,627	109,672	108,187	18,938	70,728	109,380	21,445	26,805	389	118
\$250,000 under \$500,000.....	1,443	148	6,439	539,615	503,267	119,014	69,080	18,084	41,026	107,673	8,969	10,410	- 28	676
\$500,000 under \$1,000,000.....	776	58	5,201	524,746	527,186	183,616	60,167	15,360	38,380	78,815	12,379	- 7,737	—	141
\$1,000,000 under \$2,500,000.....	447	85	8,863	801,403	671,296	284,984	100,547	14,710	55,049	81,842	5,875	- 19,604	157	12,682
\$2,500,000 under \$5,000,000.....	107	*15	576	551,715	367,382	166,488	71,070	9,381	32,646	51,571	735	3,215	- 6	127
\$5,000,000 under \$10,000,000.....	54	12	612	770,083	388,120	164,593	73,783	12,994	38,587	36,188	1,009	- 12,877	- 41	250
\$10,000,000 or more.....	43	*5	347	2,669,551	2,250,162	1,116,228	277,329	46,915	64,979	69,091	894	528,975	130	2,753
<b>Transportation</b>														
<b>Total</b> .....	<b>16,675</b>	<b>648</b>	<b>52,613</b>	<b>5,035,677</b>	<b>4,440,157</b>	<b>1,681,285</b>	<b>578,825</b>	<b>117,808</b>	<b>280,951</b>	<b>432,094</b>	<b>67,553</b>	<b>467,736</b>	<b>384</b>	<b>3,842</b>
Zero receipts.....	753	*9	1,604	278,240	—	—	14,114	758	5,068	4,116	2,790	- 11,569	—	—
\$1 under \$5,000.....	785	*134	2,161	78,365	1,642	232	6,372	136	2,093	188	141	- 9,858	—	—
\$5,000 under \$10,000.....	*876	*104	*1,950	*11,651	*5,594	*683	*1,437	*475	*548	*1,990	—	*- 1,758	—	—
\$10,000 under \$25,000.....	1,974	**56	4,367	127,148	35,117	4,297	10,515	1,130	4,933	2,556	2,776	- 9,517	—	484
\$25,000 under \$50,000.....	3,350	**	6,921	141,002	120,624	19,169	18,893	5,297	10,213	18,725	9,567	- 5,276	—	—
\$50,000 under \$100,000.....	2,805	*55	8,185	288,724	207,308	8,669	31,280	6,201	20,759	12,948	10,133	9,622	—	2,015
\$100,000 under \$250,000.....	3,970	*156	13,924	739,848	660,102	105,044	89,916	16,803	62,184	90,682	20,273	20,646	389	45
\$250,000 under \$500,000.....	1,055	*34	3,402	320,372	367,446	91,520	43,055	13,584	24,582	75,287	7,525	20,500	- 28	671
\$500,000 under \$1,000,000.....	614	*35	2,437	375,780	424,468	162,699	46,237	11,494	30,094	60,929	9,197	- 5,940	—	—
\$1,000,000 under \$2,500,000.....	352	48	6,394	589,517	531,896	247,877	76,225	9,133	36,201	57,128	3,911	- 8,893	—	247
\$2,500,000 under \$5,000,000.....	85	*6	487	465,082	291,515	125,654	61,737	5,509	28,526	40,506	697	1,487	—	127
\$5,000,000 under \$10,000,000.....	34	*7	494	582,436	243,598	104,755	61,677	6,643	32,864	20,052	445	- 16,497	13	250
\$10,000,000 or more.....	23	*4	286	1,037,511	1,550,846	810,686	117,367	40,646	22,888	46,985	99	484,789	9	4

Footnotes at end of table.

**Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Transportation, Communication, Electric, Gas and Sanitary Services — Continued</b>														
<b>Communication, electric, gas, and sanitary services</b>														
Total.....	3,742	668	20,579	4,255,334	1,428,256	515,010	313,799	45,159	108,060	150,693	11,018	- 219,350	218	15,845
Zero receipts.....	648	*119	3,935	1,497,515	—	—	37,399	10,297	1,727	353	151	- 252,112	—	—
\$1 under \$5,000.....	*187	*34	*630	*23,317	*210	—	*393	*46	*402	*12	—	*- 1,515	—	*147
\$5,000 under \$10,000.....	*299	*6	*855	*22,988	*2,006	—	*1,435	*28	*173	*76	*454	*- 1,679	—	—
\$10,000 under \$25,000.....	*521	*12	*1,383	*34,883	*7,611	*974	*2,615	*214	*532	*1,516	*966	*- 6,160	—	—
\$25,000 under \$50,000.....	*500	—	*1,028	*19,454	*16,569	*8,959	*1,200	*274	*431	*412	*204	*2,696	—	*10
\$50,000 under \$100,000.....	*504	*205	*1,272	*61,933	*37,690	*8,717	*6,808	*1,730	*737	*5,335	*84	*6,326	—	*284
\$100,000 under \$250,000.....	374	*103	2,937	108,831	66,525	4,628	18,270	2,135	8,544	18,697	1,171	6,159	—	73
\$250,000 under \$500,000.....	388	114	3,038	219,243	135,821	27,494	26,025	4,500	16,444	32,386	1,444	- 10,090	—	5
\$500,000 under \$1,000,000.....	162	*23	2,765	148,966	102,718	20,917	13,930	3,866	8,287	17,885	3,182	- 1,798	—	141
\$1,000,000 under \$2,500,000.....	95	37	2,469	211,886	139,400	37,106	24,322	5,577	18,849	24,715	1,964	- 10,711	157	12,435
\$2,500,000 under \$5,000,000.....	22	*9	89	86,633	75,867	40,834	9,333	3,871	4,120	11,064	38	1,728	- 6	—
\$5,000,000 under \$10,000,000.....	20	**6	118	187,647	144,522	59,839	12,106	6,351	5,722	16,136	564	3,620	- 54	—
\$10,000,000 or more.....	20	**	61	1,632,040	699,316	305,542	159,962	6,270	42,091	22,106	795	44,186	121	2,749
<b>Wholesale and Retail Trade</b>														
Total.....	200,273	7,060	487,363	17,727,123	65,793,083	51,494,185	718,292	893,320	631,344	4,348,068	729,754	2,474,626	10,645	40,442
Zero receipts.....	4,297	168	20,984	316,839	—	—	16,831	782	5,988	516	731	- 46,889	—	—
\$1 under \$5,000.....	16,936	1,709	39,059	155,142	33,852	21,608	8,346	1,002	4,167	709	511	- 33,261	- 362	551
\$5,000 under \$10,000.....	10,086	*30	22,795	151,088	75,845	44,918	5,643	2,710	2,818	8,833	708	- 22,835	—	—
\$10,000 under \$25,000.....	22,660	*492	51,927	379,196	384,353	218,241	14,195	9,485	9,808	14,600	9,031	- 13,015	- 68	4,779
\$25,000 under \$50,000.....	24,905	630	55,867	594,006	913,346	551,967	33,638	23,542	21,875	64,191	26,346	- 902	2,869	7,430
\$50,000 under \$100,000.....	32,300	1,000	72,673	1,114,689	2,349,613	1,413,216	61,915	62,392	43,181	203,317	72,597	131,923	6	493
\$100,000 under \$250,000.....	41,274	977	95,207	2,421,503	6,544,165	4,171,892	130,507	148,594	99,355	619,567	164,663	352,320	295	2,659
\$250,000 under \$500,000.....	24,963	943	61,986	2,590,044	8,748,524	5,974,066	120,809	180,531	99,142	865,804	168,118	537,923	6,661	9,063
\$500,000 under \$1,000,000.....	13,690	512	35,651	2,505,552	9,438,440	6,866,893	116,258	172,391	86,599	849,469	124,231	517,325	941	3,691
\$1,000,000 under \$2,500,000.....	6,599	397	19,936	2,318,620	9,935,210	7,799,533	93,045	135,880	78,910	722,816	85,674	373,467	293	2,616
\$2,500,000 under \$5,000,000.....	1,461	93	5,424	1,138,530	5,013,095	4,097,910	40,200	57,385	39,019	318,053	28,178	164,523	178	3,658
\$5,000,000 under \$10,000,000.....	573	62	2,978	964,401	3,967,576	3,335,243	28,046	38,498	34,216	224,802	17,475	92,484	- 108	1,763
\$10,000,000 or more.....	331	48	2,874	3,077,513	18,389,064	16,998,697	48,860	60,128	106,266	455,391	31,489	421,564	- 59	3,741
<b>Wholesale trade</b>														
Total.....	32,394	1,336	94,405	6,316,420	26,426,030	24,946,188	184,558	159,907	197,920	861,953	178,331	912,899	7,016	16,726
Zero receipts.....	1,553	160	14,918	158,748	—	—	9,178	9	18	—	689	- 23,675	—	—
\$1 under \$5,000.....	3,133	**191	8,069	51,052	4,051	2,016	1,169	204	829	38	155	- 6,514	—	2,117
\$5,000 under \$10,000.....	2,203	**	5,154	34,005	16,466	7,471	3,267	476	1,545	1,026	—	- 4,660	—	—
\$10,000 under \$25,000.....	3,792	*292	8,711	102,478	66,516	27,369	3,670	1,056	1,640	2,345	1,115	11,911	—	1,737
\$25,000 under \$50,000.....	4,035	*108	9,106	118,284	147,812	78,675	9,406	2,491	5,175	11,091	9,701	6,247	—	3,696
\$50,000 under \$100,000.....	3,318	*102	8,525	102,604	237,598	145,885	6,638	2,572	3,418	18,235	941	28,153	—	—
\$100,000 under \$250,000.....	4,732	*149	11,628	349,332	743,737	443,230	19,130	9,882	14,383	44,059	25,611	58,250	—	801
\$250,000 under \$500,000.....	3,816	*153	10,125	460,681	1,364,182	950,226	16,179	19,546	12,810	95,295	30,782	111,429	6,252	269
\$500,000 under \$1,000,000.....	2,735	*17	6,873	568,563	1,910,538	1,413,613	31,358	23,767	17,662	116,280	38,249	136,131	856	2,746
\$1,000,000 under \$2,500,000.....	1,865	89	5,397	675,777	2,920,500	2,428,619	24,508	29,112	19,979	138,647	24,047	115,343	- 50	179
\$2,500,000 under \$5,000,000.....	655	*21	2,310	489,469	2,264,020	1,954,741	13,526	14,690	13,702	90,811	12,624	83,190	168	1,834
\$5,000,000 under \$10,000,000.....	319	23	1,463	553,672	2,251,424	1,975,796	12,062	15,238	17,658	80,732	9,832	51,259	- 129	794
\$10,000,000 or more.....	240	32	2,126	2,651,755	16,499,185	15,518,547	34,468	40,862	89,102	263,393	24,586	345,836	- 81	2,553

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Wholesale and Retail Trade — Continued</b>														
<b>Retail trade: Total</b>														
Total.....	167,826	5,713	392,828	11,388,756	37,307,313	26,502,456	533,502	732,960	433,155	3,481,807	551,065	1,557,947	3,629	23,790
Zero receipts.....	2,744	*8	6,066	158,091	—	—	7,653	774	5,970	516	42	- 23,214	—	—
\$1 under \$5,000.....	13,804	1,519	30,991	104,090	29,801	19,592	7,177	798	3,338	671	357	- 26,747	- 362	- 1,566
\$5,000 under \$10,000.....	7,883	*29	17,641	117,083	59,379	37,447	2,376	2,234	1,273	7,807	708	- 18,175	—	—
\$10,000 under \$25,000.....	19,068	*200	43,216	276,716	317,838	190,872	10,524	8,429	8,168	12,255	7,916	- 24,927	- 68	3,042
\$25,000 under \$50,000.....	20,870	*522	46,761	475,722	765,533	473,292	24,232	21,051	16,700	53,100	16,646	- 7,149	2,869	3,734
\$50,000 under \$100,000.....	28,982	*899	64,149	1,012,085	2,112,015	1,267,331	55,276	59,821	39,764	185,082	71,656	103,770	6	493
\$100,000 under \$250,000.....	36,525	828	83,544	2,070,689	5,796,913	3,726,609	111,341	138,704	84,918	575,508	139,052	293,622	295	1,857
\$250,000 under \$500,000.....	21,130	790	51,827	2,127,624	7,376,919	5,017,728	194,593	160,808	86,268	769,954	137,336	426,148	409	8,794
\$500,000 under \$1,000,000.....	10,955	495	28,779	1,936,988	7,527,902	5,453,279	84,900	148,623	68,937	733,189	85,982	381,194	86	945
\$1,000,000 under \$2,500,000.....	4,720	301	14,495	1,638,521	6,993,858	5,351,367	68,489	108,729	58,916	583,726	61,627	258,690	343	2,437
\$2,500,000 under \$5,000,000.....	802	68	3,099	644,510	2,735,571	2,136,958	26,628	42,480	25,317	224,782	15,197	79,619	9	1,898
\$5,000,000 under \$10,000,000.....	254	39	1,515	410,729	1,716,151	1,359,448	15,985	23,260	16,558	144,070	7,643	41,225	21	968
\$10,000,000 or more.....	90	16	746	415,907	1,875,431	1,468,533	14,348	19,249	17,028	191,147	6,904	73,889	21	1,188
<b>Food stores</b>														
Total.....	20,535	421	45,840	1,350,959	7,341,731	5,877,772	79,072	96,700	52,619	502,382	59,756	280,429	- 30	3,893
Zero receipts.....	*233	—	*566	*7,991	—	—	*74	*172	*168	—	—	- 425	—	—
\$1 under \$5,000.....	*1,018	*95	*2,238	*14,601	*2,531	*1,460	*2,140	*20	*79	—	—	- 3,281	—	—
\$5,000 under \$10,000.....	*811	—	*1,622	*19,322	*6,303	*4,022	*455	*435	*976	—	—	- 1,035	—	—
\$10,000 under \$25,000.....	1,892	—	3,783	19,248	33,199	22,436	418	558	112	686	465	2,463	—	—
\$25,000 under \$50,000.....	2,129	*28	4,985	56,369	77,646	55,554	2,673	1,762	2,121	5,699	701	- 6,270	—	—
\$50,000 under \$100,000.....	2,509	—	5,174	68,931	188,563	129,204	3,693	4,026	1,246	9,945	1,652	15,903	—	1
\$100,000 under \$250,000.....	5,212	*73	11,366	229,009	847,256	628,317	15,943	13,345	12,730	36,624	11,008	58,375	—	572
\$250,000 under \$500,000.....	3,334	*131	7,429	202,229	1,177,439	931,200	12,720	16,091	7,398	61,879	13,168	67,447	7	2,682
\$500,000 under \$1,000,000.....	1,939	*35	4,675	219,897	1,372,088	1,125,882	11,300	16,017	9,041	84,888	16,367	59,956	—	- 18
\$1,000,000 under \$2,500,000.....	1,147	*31	2,840	263,276	1,772,658	1,454,820	15,473	22,914	11,214	126,653	11,517	44,353	—	630
\$2,500,000 under \$5,000,000.....	230	*23	840	100,565	788,078	651,090	5,610	9,661	4,517	58,217	2,841	18,219	- 37	23
\$5,000,000 under \$10,000,000.....	60	*4	238	54,329	395,361	321,046	3,296	3,925	1,874	31,455	1,194	9,284	- 1	2
\$10,000,000 or more.....	20	—	84	95,193	680,609	552,740	5,278	7,775	1,936	85,279	772	15,440	—	—
<b>Automotive dealers and service stations</b>														
Total.....	22,442	343	50,476	2,085,654	9,970,095	8,404,453	67,107	121,435	88,799	457,344	95,145	272,703	153	5,448
Zero receipts.....	*302	—	*711	*6,375	—	—	*230	*12	*25	*202	*15	- 1,825	—	—
\$1 under \$5,000.....	*423	—	*846	*2,769	*514	*328	*36	*18	—	—	—	- 703	—	—
\$5,000 under \$10,000.....	*521	—	*2,031	*7,863	*3,830	*3,092	*259	*10	*267	—	—	- 516	—	—
\$10,000 under \$25,000.....	1,304	—	2,922	20,516	24,266	18,373	417	579	425	1,553	280	- 6,979	—	1,825
\$25,000 under \$50,000.....	1,057	*28	2,672	46,571	41,950	32,297	942	796	1,812	2,827	2,353	- 4,127	—	—
\$50,000 under \$100,000.....	3,039	—	6,416	141,686	222,959	166,820	3,426	3,640	6,805	22,032	3,705	- 1,480	—	—
\$100,000 under \$250,000.....	5,576	*57	12,082	241,218	949,147	749,693	9,857	11,765	8,731	47,576	12,098	25,651	- 8	144
\$250,000 under \$500,000.....	4,744	*89	10,155	376,210	1,703,007	1,368,077	15,642	24,252	17,972	79,060	26,187	70,900	- 191	245
\$500,000 under \$1,000,000.....	3,424	*93	7,592	397,660	2,411,160	2,033,458	13,569	28,684	15,550	95,227	23,489	75,976	312	617
\$1,000,000 under \$2,500,000.....	1,643	57	3,763	435,792	2,431,702	2,113,984	10,914	25,750	17,355	105,198	16,966	71,180	- 2	972
\$2,500,000 under \$5,000,000.....	280	—	767	193,586	979,020	863,061	5,159	16,224	8,041	40,101	2,894	18,975	24	1,503
\$5,000,000 under \$10,000,000.....	91	13	302	102,562	622,641	547,166	3,551	5,795	5,929	30,949	2,569	11,849	14	129
\$10,000,000 or more.....	37	*6	218	112,846	579,899	508,303	3,104	3,909	5,888	32,618	2,590	13,802	3	12

Footnotes at end of table.

**Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Wholesale and Retail Trade — Continued</b>														
<b>Eating and drinking places</b>														
Total.....	37,284	2,331	95,542	2,526,552	6,822,320	3,280,649	200,359	271,685	120,647	1,440,747	101,871	241,940	1,812	4,315
Zero receipts.....	*186	—	*428	*16,748	—	—	*322	*45	*474	*99	—	*-1,664	—	—
\$1 under \$5,000.....	1,266	*99	2,851	25,019	3,494	2,516	733	276	2,050	129	37	-6,092	—	-1,981
\$5,000 under \$10,000.....	697	*29	1,509	18,192	4,901	1,891	215	225	36	523	150	-1,795	—	—
\$10,000 under \$25,000.....	3,569	—	8,065	89,587	64,031	34,717	3,693	1,862	1,440	5,404	155	-2,775	7	—
\$25,000 under \$50,000.....	6,101	*359	13,108	172,276	223,458	125,004	11,420	10,069	6,638	25,457	1,612	-10,200	1,691	2,461
\$50,000 under \$100,000.....	9,059	*604	20,596	366,523	643,129	335,552	25,485	27,357	13,157	97,153	14,507	23,184	6	491
\$100,000 under \$250,000.....	8,780	336	22,135	502,963	1,341,129	674,557	42,421	57,385	28,163	249,938	31,546	46,743	120	426
\$250,000 under \$500,000.....	4,773	438	14,443	468,266	1,680,390	815,177	41,381	68,568	26,445	393,089	26,237	59,125	—	1,398
\$500,000 under \$1,000,000.....	2,120	257	7,666	417,823	1,433,455	676,866	36,494	60,990	21,451	342,067	13,986	77,613	-129	1
\$1,000,000 under \$2,500,000.....	650	180	3,945	261,855	900,319	385,777	22,734	28,032	11,844	196,689	10,752	37,766	113	-31
\$2,500,000 under \$5,000,000.....	72	*18	412	75,494	244,290	101,255	8,439	8,190	3,517	60,756	618	11,100	—	—
\$5,000,000 under \$10,000,000.....	24	*7	311	59,407	151,609	63,266	4,047	7,035	2,289	38,190	861	2,628	—	338
\$10,000,000 or more.....	8	*4	72	52,397	132,115	64,052	2,977	1,652	3,142	31,252	1,409	6,307	—	1,213
<b>Other retail trade</b>														
Total.....	87,566	2,617	200,970	5,425,591	13,173,167	8,939,582	186,964	243,140	171,090	1,081,334	294,293	762,876	1,694	10,135
Zero receipts.....	2,023	*8	4,362	126,978	—	—	7,028	544	5,302	215	27	-19,300	—	—
\$1 under \$5,000.....	11,097	1,324	25,056	61,701	23,262	15,288	4,268	484	1,050	463	319	-16,671	-362	415
\$5,000 under \$10,000.....	5,855	—	12,479	71,706	44,345	28,442	1,447	1,563	943	6,308	486	-14,828	—	—
\$10,000 under \$25,000.....	12,303	*200	28,446	147,366	196,342	115,347	5,997	5,431	6,191	4,611	7,016	-17,636	-75	1,217
\$25,000 under \$50,000.....	11,583	*106	25,986	200,507	422,479	260,438	9,197	8,424	6,130	19,117	11,979	13,449	1,177	1,273
\$50,000 under \$100,000.....	14,375	*295	31,962	434,945	1,057,364	635,955	22,672	24,797	18,556	55,952	51,792	66,162	—	—
\$100,000 under \$250,000.....	16,977	363	37,960	1,097,499	2,659,381	1,674,041	43,120	56,210	35,294	241,370	84,400	162,854	183	716
\$250,000 under \$500,000.....	8,279	*132	19,800	1,080,919	2,816,084	1,903,274	34,850	51,998	34,454	235,927	69,744	228,676	592	4,470
\$500,000 under \$1,000,000.....	3,471	*109	8,844	901,609	2,311,199	1,617,054	23,537	42,932	22,896	211,006	32,141	167,648	-98	346
\$1,000,000 under \$2,500,000.....	1,281	*33	3,947	677,598	1,889,179	1,396,786	19,349	30,033	18,504	155,185	22,393	105,391	232	865
\$2,500,000 under \$5,000,000.....	220	*27	1,081	274,865	724,183	521,552	7,419	8,405	9,243	65,707	8,844	31,324	22	372
\$5,000,000 under \$10,000,000.....	79	15	664	194,431	546,540	427,970	5,092	6,505	6,466	43,476	3,020	17,464	4	499
\$10,000,000 or more.....	25	*6	372	155,470	482,808	343,437	2,989	5,914	6,062	41,997	2,132	38,341	18	-37
<b>Finance, Insurance, and Real Estate<sup>1</sup></b>														
Total.....	637,480	122,963	5,566,294	454,530,792	87,133,197	8,979,661	11,608,309	5,267,825	21,549,095	4,109,553	1,079,628	-4,248,776	-54,948	5,885,289
Zero receipts.....	61,687	17,766	437,272	21,021,922	—	—	58,369	77,959	332,142	4,277	49,373	-3,086,680	19,690	244,482
\$1 under \$5,000.....	135,290	21,791	781,790	20,358,257	284,079	491	173,368	87,111	348,789	4,136	40,665	-1,588,974	173,600	542,252
\$5,000 under \$10,000.....	71,461	7,454	310,428	9,296,022	525,099	7,877	152,819	63,810	269,901	14,714	29,454	-468,077	-28,562	217,032
\$10,000 under \$25,000.....	109,231	14,142	509,726	22,584,963	1,782,936	14,906	490,647	182,824	680,808	13,589	45,478	-652,173	28,486	258,009
\$25,000 under \$50,000.....	84,172	13,294	460,240	27,799,059	3,007,704	38,317	672,592	235,262	949,368	39,653	38,568	-700,727	-34,131	515,815
\$50,000 under \$100,000.....	67,444	12,586	441,434	31,969,814	4,784,509	132,790	959,709	373,912	1,379,038	76,887	63,551	190,244	37,767	449,205
\$100,000 under \$250,000.....	55,890	14,204	447,922	50,163,748	8,903,473	381,704	1,751,417	666,489	2,598,428	364,962	146,931	-378,780	2,364	1,625,169
\$250,000 under \$500,000.....	26,487	10,462	339,761	49,459,474	9,359,209	449,413	2,072,737	730,235	2,920,599	388,214	98,474	-622,980	-34,591	363,249
\$500,000 under \$1,000,000.....	14,472	6,597	328,896	46,625,920	10,054,377	774,409	1,931,549	768,171	2,965,479	520,072	125,788	-738,678	288,966	273,953
\$1,000,000 under \$2,500,000.....	7,629	2,960	396,473	42,985,556	11,264,072	1,744,127	1,475,142	768,890	2,748,746	607,880	106,803	369,402	-35,475	251,596
\$2,500,000 under \$5,000,000.....	2,236	1,090	192,772	24,854,518	7,642,595	1,604,153	810,285	488,741	1,742,446	329,971	81,807	260,565	108,818	121,563
\$5,000,000 under \$10,000,000.....	973	449	729,031	22,326,559	6,641,963	1,361,944	607,710	400,120	1,136,606	344,496	50,085	808,874	36,406	103,739
\$10,000,000 or more.....	509	167	190,550	85,084,980	22,883,179	2,469,531	451,964	424,301	3,476,744	1,400,702	202,651	2,359,207	-618,286	919,225

Footnotes at end of table.



Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Finance, insurance, and Real Estate — Continued</b>														
<b>Finance: Total</b>														
Total.....	165,969	40,825	2,329,161	175,798,938	23,379,400	33,971	399,447	338,573	4,284,605	1,348,493	462,900	- 1,438,934	- 114,352	3,567,097
Zero receipts.....	31,557	9,247	274,190	6,768,404	—	—	13,875	16,408	37,987	168	6,921	- 2,165,453	19,496	140,689
\$1 under \$5,000.....	63,895	13,509	420,256	12,125,952	102,573	21	68,747	35,675	157,430	3,475	20,786	- 1,200,765	173,083	379,334
\$5,000 under \$10,000.....	16,210	3,055	130,462	3,619,975	116,012	16	6,808	8,399	53,754	14,043	7,296	- 221,894	- 30,939	152,286
\$10,000 under \$25,000.....	22,295	5,774	190,846	8,901,299	362,701	690	47,798	14,332	107,468	3,424	22,359	- 314,139	17,267	205,624
\$25,000 under \$50,000.....	11,729	3,185	182,130	9,543,157	417,816	257	24,759	22,914	111,314	5,940	13,204	- 621,952	- 90,025	415,760
\$50,000 under \$100,000.....	8,529	2,610	143,227	8,622,313	612,021	4,624	22,290	17,806	158,435	7,414	16,180	46,513	32,663	280,001
\$100,000 under \$250,000.....	6,392	1,643	168,865	12,402,022	997,075	395	39,371	31,507	227,022	22,676	42,399	- 10,963	6,995	285,396
\$250,000 under \$500,000.....	2,631	1,024	113,142	9,182,566	917,922	6,744	48,510	21,674	217,108	17,600	28,437	67,687	- 43,320	303,622
\$500,000 under \$1,000,000.....	1,227	340	164,306	8,599,342	852,233	955	25,704	17,927	177,382	15,067	14,021	5,475	291,826	198,281
\$1,000,000 under \$2,500,000.....	795	239	206,004	9,495,749	1,211,591	2,476	21,861	21,093	168,708	51,835	44,738	443,281	- 42,189	198,117
\$2,500,000 under \$5,000,000.....	320	94	104,749	7,781,474	1,095,158	5,771	21,510	20,596	153,411	34,172	50,264	230,678	106,033	98,392
\$5,000,000 under \$10,000,000.....	177	41	99,203	7,661,488	1,215,934	499	15,378	24,442	89,064	68,960	25,988	479,430	34,860	79,985
\$10,000,000 or more.....	212	63	131,782	71,095,197	15,478,364	11,523	42,834	85,800	2,615,522	1,103,719	170,306	1,823,168	- 590,202	829,611
<b>Holding and investment companies</b>														
Total.....	161,471	39,644	2,271,674	126,434,493	10,286,722	19,630	373,616	243,280	2,743,300	279,256	224,842	- 1,045,873	358,639	2,548,972
Zero receipts.....	31,355	9,141	272,504	6,355,340	—	—	13,848	16,364	36,648	37	5,858	- 2,140,294	21,522	142,817
\$1 under \$5,000.....	62,397	13,148	412,197	11,680,056	99,515	21	68,745	35,546	153,260	3,475	20,638	- 1,158,888	172,589	375,453
\$5,000 under \$10,000.....	15,682	2,769	111,030	3,582,382	111,647	16	6,764	8,166	53,614	13,702	7,296	- 206,061	24,760	96,107
\$10,000 under \$25,000.....	22,008	5,714	189,365	8,007,233	358,605	690	47,688	14,266	100,535	3,344	20,862	- 289,528	17,154	204,649
\$25,000 under \$50,000.....	11,400	3,155	174,271	9,385,102	405,537	257	24,442	22,750	110,593	4,816	12,104	- 536,101	- 94,186	415,760
\$50,000 under \$100,000.....	8,245	2,490	140,947	7,533,937	591,440	3,902	22,023	17,449	146,986	4,436	14,677	65,739	27,159	268,028
\$100,000 under \$250,000.....	5,730	1,594	166,358	11,973,192	894,123	304	37,148	30,242	219,228	15,629	24,940	- 3,417	4,386	281,147
\$250,000 under \$500,000.....	2,433	1,015	112,297	8,743,735	845,675	5,462	48,204	20,884	210,064	11,088	18,748	98,773	- 52,078	299,913
\$500,000 under \$1,000,000.....	1,127	309	161,831	8,216,173	778,861	955	25,181	15,746	167,469	12,635	10,751	130,285	255,640	165,027
\$1,000,000 under \$2,500,000.....	645	201	204,596	8,054,547	967,980	1,709	20,933	13,234	137,743	24,882	28,892	387,990	- 54,088	187,187
\$2,500,000 under \$5,000,000.....	253	72	103,973	6,508,353	865,970	5,771	18,720	11,709	110,253	11,057	34,076	353,949	15,930	41,478
\$5,000,000 under \$10,000,000.....	111	21	94,763	6,788,874	764,129	499	10,673	12,343	76,285	32,397	8,368	425,068	29,550	52,028
\$10,000,000 or more.....	84	16	127,542	29,605,571	3,603,239	45	29,247	24,582	1,220,622	141,758	17,633	1,826,612	- 9,699	- 621
<b>Other finance</b>														
Total.....	4,498	1,181	57,487	49,364,445	13,092,678	14,341	25,831	95,293	1,541,305	1,069,237	238,059	- 393,061	- 472,991	1,016,125
Zero receipts.....	202	*106	1,686	413,064	—	—	27	43	1,339	131	1,063	- 25,159	- 2,025	- 2,128
\$1 under \$5,000.....	1,498	*361	8,059	445,895	3,058	—	3	129	4,170	—	148	- 41,877	494	3,881
\$5,000 under \$10,000.....	528	*286	19,431	37,594	4,365	—	44	234	140	341	—	- 15,833	- 55,699	56,180
\$10,000 under \$25,000.....	287	*60	1,481	894,066	4,095	—	111	66	6,933	80	1,497	- 24,611	113	975
\$25,000 under \$50,000.....	329	*30	7,859	158,055	12,279	—	318	164	721	1,124	1,100	- 85,850	4,161	—
\$50,000 under \$100,000.....	284	*121	2,280	1,088,376	20,581	722	267	357	11,450	2,978	1,503	- 19,227	5,504	11,973
\$100,000 under \$250,000.....	662	49	2,507	428,830	102,952	92	2,222	1,265	7,794	7,046	17,460	- 7,546	2,608	4,249
\$250,000 under \$500,000.....	188	*9	845	438,831	72,247	1,282	306	789	7,044	6,512	9,690	- 31,085	8,758	3,709
\$500,000 under \$1,000,000.....	100	*31	2,475	383,169	73,372	—	523	2,182	9,912	2,432	3,270	- 124,811	36,286	13,253
\$1,000,000 under \$2,500,000.....	149	38	1,408	1,441,203	243,612	767	928	7,860	30,965	26,952	15,847	55,291	11,899	10,930
\$2,500,000 under \$5,000,000.....	67	23	776	1,273,121	229,188	—	2,790	8,887	43,159	23,115	16,188	- 123,271	90,103	56,914
\$5,000,000 under \$10,000,000.....	66	20	4,440	872,614	451,805	—	4,705	12,099	22,779	36,563	17,620	54,361	5,310	27,957
\$10,000,000 or more.....	128	47	4,240	41,489,626	11,875,125	11,478	13,588	61,218	1,394,899	961,961	152,673	- 3,443	- 580,503	830,232

Footnotes at end of table.

**Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Finance, Insurance, and Real Estate — Continued</b>														
<b>Insurance agents, brokers and service</b>														
Total.....	7,127	194	24,921	2,837,314	3,116,599	562,009	18,877	32,647	14,365	284,047	64,936	477,313	2,244	7,929
Zero receipts.....	*66	*66	*595	*19,355	—	—	—	—	—	—	—	*5,060	—	—
\$1 under \$5,000.....	*498	*101	*1,393	*3,525	*939	—	*3	—	—	—	—	*748	—	*2,725
\$5,000 under \$10,000.....	*101	—	*201	—	*987	—	—	*1	—	—	—	*838	—	—
\$10,000 under \$25,000.....	*1,008	—	*3,114	*10,611	*18,391	*386	*740	*218	*197	*2,212	—	*11,241	—	—
\$25,000 under \$50,000.....	902	—	1,889	37,175	31,529	5,172	724	709	1,042	8,484	3,738	- 440	—	424
\$50,000 under \$100,000.....	1,125	—	4,224	83,225	85,882	5,586	1,448	981	334	10,331	5,623	42,300	—	—
\$100,000 under \$250,000.....	2,458	—	6,124	176,327	369,095	64,442	5,158	5,324	3,657	57,103	21,595	85,450	—	—
\$250,000 under \$500,000.....	564	**19	1,427	100,347	202,689	28,780	2,697	3,111	826	37,614	14,218	55,261	604	1,542
\$500,000 under \$1,000,000.....	229	—	1,065	77,417	157,539	35,214	1,602	2,256	288	25,426	10,811	46,145	9	—
\$1,000,000 under \$2,500,000.....	108	**	410	84,326	172,949	57,529	1,123	2,232	1,094	34,357	2,987	32,350	- 1	—
\$2,500,000 under \$5,000,000.....	37	**8	188	61,208	118,436	45,560	2,395	743	1,040	14,570	1,166	11,827	202	- 1
\$5,000,000 under \$10,000,000.....	16	—	2,767	184,456	108,905	34,260	767	1,270	482	14,027	4,167	8,631	( <sup>2</sup> )	171
\$10,000,000 or more.....	15	**	1,524	1,999,341	1,849,259	265,080	2,221	15,802	5,403	79,923	632	188,023	1,431	3,069
<b>Real estate: Total</b>	<b>464,384</b>	<b>81,943</b>	<b>3,212,213</b>	<b>275,894,540</b>	<b>60,637,197</b>	<b>8,383,681</b>	<b>11,189,986</b>	<b>4,896,605</b>	<b>17,250,125</b>	<b>2,477,014</b>	<b>551,792</b>	<b>- 3,287,155</b>	<b>57,160</b>	<b>2,310,263</b>
Zero receipts.....	30,063	8,452	162,488	14,234,162	—	—	44,493	61,552	294,155	4,108	42,452	- 916,167	194	103,793
\$1 under \$5,000.....	70,897	8,181	360,141	8,228,781	180,568	470	104,618	51,435	191,359	661	19,879	- 388,956	517	160,193
\$5,000 under \$10,000.....	55,150	4,399	179,765	5,676,047	408,099	7,861	146,012	55,410	216,147	671	22,158	- 247,020	2,377	64,746
\$10,000 under \$25,000.....	85,928	8,368	315,767	13,673,053	1,401,844	13,831	442,109	168,275	573,143	7,953	23,119	- 349,275	11,219	52,386
\$25,000 under \$50,000.....	71,542	10,109	276,221	18,218,727	2,558,359	32,887	647,109	211,639	837,012	25,229	21,627	- 78,335	55,894	99,631
\$50,000 under \$100,000.....	57,790	9,976	293,983	23,264,275	4,086,606	122,579	935,971	355,125	1,220,269	59,142	41,748	- 101,431	5,104	169,204
\$100,000 under \$250,000.....	47,040	12,561	272,933	37,585,399	7,537,303	296,866	1,706,889	629,658	2,367,749	285,183	82,936	- 453,268	- 4,630	1,339,773
\$250,000 under \$500,000.....	23,292	9,420	225,193	40,176,561	8,238,598	413,889	2,021,530	705,450	2,702,663	332,999	55,818	- 745,929	8,125	58,084
\$500,000 under \$1,000,000.....	13,016	6,257	163,525	37,949,161	9,044,605	738,240	1,904,242	747,988	2,787,809	479,579	100,957	- 790,298	- 2,969	75,673
\$1,000,000 under \$2,500,000.....	6,727	2,720	190,059	33,405,481	9,879,532	1,684,122	1,452,158	745,565	2,578,944	521,689	59,077	- 106,229	6,715	53,479
\$2,500,000 under \$5,000,000.....	1,879	988	87,834	17,011,836	6,429,001	1,552,822	786,380	467,401	1,587,995	281,229	30,377	18,060	2,583	23,172
\$5,000,000 under \$10,000,000.....	779	408	627,062	14,480,615	5,317,124	1,327,185	591,566	374,407	1,037,060	261,509	19,930	320,813	1,546	23,584
\$10,000,000 or more.....	282	103	57,244	11,990,441	5,555,557	2,182,929	406,909	322,699	855,819	217,060	31,713	348,016	- 29,515	86,546
<b>Operators and lessors of buildings</b>	<b>390,946</b>	<b>70,164</b>	<b>2,822,924</b>	<b>242,444,235</b>	<b>47,236,116</b>	<b>905,929</b>	<b>10,773,849</b>	<b>4,599,676</b>	<b>15,571,594</b>	<b>1,961,064</b>	<b>383,826</b>	<b>- 3,898,031</b>	<b>45,058</b>	<b>1,999,404</b>
Zero receipts.....	16,510	4,736	83,099	8,331,459	—	—	30,503	41,934	141,400	656	20,580	- 509,098	- 321	16,448
\$1 under \$5,000.....	57,471	6,014	291,729	6,035,308	153,444	324	98,003	39,604	146,800	486	17,040	- 319,711	540	87,281
\$5,000 under \$10,000.....	47,903	3,883	152,097	4,760,381	358,176	4,203	138,364	44,299	196,345	251	21,592	- 234,038	185	37,835
\$10,000 under \$25,000.....	73,843	7,032	268,712	11,855,148	1,205,412	1,497	420,399	151,395	524,939	6,224	21,014	- 389,711	10,183	38,881
\$25,000 under \$50,000.....	63,238	9,609	244,366	16,439,769	2,253,197	6,669	624,745	196,934	787,042	19,675	16,785	- 135,713	55,655	74,025
\$50,000 under \$100,000.....	51,936	9,508	271,349	21,280,604	3,672,081	19,823	907,734	335,346	1,136,837	46,605	39,087	- 28,275	4,051	156,276
\$100,000 under \$250,000.....	40,958	11,498	248,125	34,543,249	6,569,110	9,328	1,648,948	598,577	2,222,124	221,801	48,793	- 527,756	- 5,562	1,329,973
\$250,000 under \$500,000.....	20,610	8,762	211,979	37,553,469	7,279,652	66,331	1,955,218	675,518	2,564,991	280,998	40,953	- 837,781	8,004	53,651
\$500,000 under \$1,000,000.....	11,223	5,727	153,073	35,422,679	7,794,518	123,847	1,854,531	715,791	2,627,278	412,348	72,055	- 880,415	- 5,078	56,193
\$1,000,000 under \$2,500,000.....	5,295	2,280	136,192	29,722,095	7,680,870	295,481	1,405,433	713,311	2,314,512	426,920	41,492	- 172,996	3,947	44,768
\$2,500,000 under \$5,000,000.....	1,308	753	80,904	14,871,060	4,403,545	79,427	769,938	451,906	1,438,612	226,443	20,261	- 114,719	2,498	14,017
\$5,000,000 under \$10,000,000.....	508	305	625,353	12,657,783	3,450,439	103,342	555,017	351,263	873,098	213,615	7,434	164,888	599	17,647
\$10,000,000 or more.....	143	55	55,947	8,971,232	2,417,671	195,657	365,017	283,797	597,617	105,043	16,742	30,743	- 29,643	72,210

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts¹	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate — Continued														
Lessors, other than buildings														
Total.....	30,689	2,584	145,767	7,637,925	1,065,132	143,922	152,823	82,974	230,357	23,166	6,430	194,614	2,007	140,534
Zero receipts.....	1,266	*247	9,698	363,155	—	—	10,667	2,623	4,995	—	205	- 24,328	—	4,039
\$1 under \$5,000.....	10,131	1,374	54,526	1,335,067	20,760	132	5,523	8,874	23,437	112	875	- 29,672	- 23	59,546
\$5,000 under \$10,000.....	4,833	*185	19,484	632,842	34,599	1,658	6,574	10,051	10,006	108	543	- 4,226	1,689	26,911
\$10,000 under \$25,000.....	7,230	395	29,035	1,174,576	116,732	3,935	13,761	12,863	24,291	595	161	37,615	595	10,844
\$25,000 under \$50,000.....	3,427	*61	13,378	1,030,568	118,625	7,748	13,888	8,097	21,293	536	1,618	30,281	223	14,588
\$50,000 under \$100,000.....	2,080	*47	8,182	855,544	145,387	7,573	12,349	10,087	21,562	2,863	33	64,806	- 776	9,973
\$100,000 under \$250,000.....	1,042	101	5,288	667,826	149,142	13,798	18,626	7,379	31,120	3,653	786	30,348	265	4,710
\$250,000 under \$500,000.....	419	118	3,669	634,389	151,975	14,718	29,687	6,379	28,392	6,043	1,084	35,327	- 23	1,471
\$500,000 under \$1,000,000.....	178	*32	981	243,320	118,079	15,009	12,182	6,670	12,865	4,184	510	50,877	343	4,288
\$1,000,000 under \$2,500,000.....	71	*19	516	461,544	118,762	47,839	16,397	6,804	37,973	4,525	304	- 16,638	58	3,811
\$2,500,000 under \$5,000,000.....	5	*5	623	96,255	17,573	1,603	1,586	1,798	2,714	354	—	4,336	- 344	354
\$5,000,000 under \$10,000,000.....	**6	**	**387	**142,739	**73,499	**29,808	**11,584	**1,348	**11,709	**191	**312	**15,889	—	—
\$10,000,000 or more.....	**	**	**	**	**	**	**	**	**	**	**	**	—	—
Real estate agents, brokers and managers														
Total.....	19,043	3,175	79,768	6,647,233	2,985,239	1,133,669	145,349	87,557	366,359	245,052	75,002	76,110	3,928	41,836
Zero receipts.....	3,258	958	18,948	1,176,661	—	—	469	2,788	20,187	42	220	- 93,322	—	18,340
\$1 under \$5,000.....	1,779	*400	6,069	232,766	3,352	—	468	860	4,986	17	—	- 8,557	—	89
\$5,000 under \$10,000.....	1,475	*198	5,070	132,578	10,093	593	418	443	4,071	23	—	- 3,256	503	—
\$10,000 under \$25,000.....	2,745	*502	8,581	210,559	44,447	1,005	3,755	1,376	6,987	483	599	6,341	364	2,290
\$25,000 under \$50,000.....	3,488	*259	12,804	372,285	135,922	6,838	6,751	4,176	15,007	3,528	2,052	20,372	16	9,495
\$50,000 under \$100,000.....	1,734	*199	6,073	328,477	124,005	24,560	11,326	5,506	16,064	7,591	1,914	13,608	1,830	968
\$100,000 under \$250,000.....	2,456	143	10,064	926,336	403,006	68,788	27,761	10,141	40,183	46,088	29,664	34,273	667	14
\$250,000 under \$500,000.....	1,135	228	5,121	764,702	400,975	105,972	22,560	15,309	47,160	35,228	7,476	46,296	145	2,103
\$500,000 under \$1,000,000.....	605	187	3,056	676,281	432,951	163,010	23,317	13,780	51,175	44,681	20,088	13,294	65	4,809
\$1,000,000 under \$2,500,000.....	239	59	2,961	679,857	357,385	141,795	16,552	9,974	57,378	31,141	5,471	- 2,951	- 531	412
\$2,500,000 under \$5,000,000.....	50	*18	326	211,847	173,122	94,123	3,385	3,337	14,428	21,475	589	8,905	414	1,156
\$5,000,000 under \$10,000,000.....	60	21	541	467,116	409,390	209,895	17,918	10,133	43,447	25,133	2,814	26,239	420	1,609
\$10,000,000 or more.....	19	*4	154	467,769	490,593	317,090	10,668	9,735	45,287	29,621	4,116	14,868	37	550
Other real estate														
Total.....	23,706	6,020	163,754	19,165,146	9,350,710	6,200,160	117,964	126,398	1,081,815	247,732	86,533	340,152	6,168	128,489
Zero receipts.....	9,030	2,511	50,743	4,362,887	—	—	2,854	14,207	127,573	3,410	21,448	- 289,418	515	64,966
\$1 under \$5,000.....	1,516	394	7,817	625,641	3,011	14	624	2,097	16,136	45	1,964	- 31,017	—	13,277
\$5,000 under \$10,000.....	939	*133	3,114	150,246	7,231	1,408	655	617	5,726	289	23	- 5,501	—	—
\$10,000 under \$25,000.....	2,110	439	9,439	432,771	35,253	7,393	4,194	2,641	16,926	651	1,345	- 3,520	77	371
\$25,000 under \$50,000.....	1,389	*180	5,673	376,105	50,616	11,632	1,725	2,431	13,670	1,489	1,172	6,725	—	1,522
\$50,000 under \$100,000.....	2,040	220	8,380	799,550	145,134	70,623	4,563	4,186	45,806	2,083	715	- 5,258	—	1,988
\$100,000 under \$250,000.....	2,583	818	9,456	1,447,988	416,046	204,952	11,552	13,561	74,322	13,642	3,694	9,868	—	5,077
\$250,000 under \$500,000.....	1,129	311	4,424	1,224,001	405,997	226,867	14,066	8,244	62,120	10,730	6,305	10,229	- 1	659
\$500,000 under \$1,000,000.....	1,009	312	6,415	1,606,881	699,058	436,374	14,212	11,747	96,491	18,367	8,304	25,947	1,701	10,382
\$1,000,000 under \$2,500,000.....	1,121	362	50,390	2,541,984	1,722,515	1,199,008	13,776	15,476	169,081	59,103	11,811	86,357	3,242	4,489
\$2,500,000 under \$5,000,000.....	516	214	5,981	1,832,675	1,834,762	1,377,668	11,472	10,361	132,241	32,958	9,527	119,537	16	7,645
\$5,000,000 under \$10,000,000.....	206	82	1,159	1,230,282	1,423,652	1,000,332	7,047	11,664	109,193	22,570	9,371	135,480	527	4,327
\$10,000,000 or more.....	118	43	764	2,534,135	2,607,437	1,663,889	31,224	29,168	212,529	82,395	10,856	280,723	91	13,786

Footnotes at end of table.

**Table 4.—Selected Items, by Selected Industries and Size of Business Receipts—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Services</b>														
<b>Total</b> .....	<b>263,400</b>	<b>16,158</b>	<b>938,027</b>	<b>45,509,719</b>	<b>58,626,801</b>	<b>8,714,538</b>	<b>4,137,512</b>	<b>1,706,247</b>	<b>2,478,040</b>	<b>13,560,867</b>	<b>1,981,433</b>	<b>12,424,161</b>	<b>28,347</b>	<b>105,540</b>
Zero receipts.....	17,878	1,861	86,341	3,726,667	—	—	125,865	11,541	60,656	42,215	15,019	- 434,165	5,712	25,218
\$1 under \$5,000.....	34,028	*2,905	115,632	1,167,273	74,556	13,573	68,686	6,150	38,065	26,772	4,475	- 138,563	4,928	3,518
\$5,000 under \$10,000.....	17,791	*1,332	46,259	567,371	126,301	20,429	44,208	5,077	16,148	12,433	6,459	- 105,511	243	2,580
\$10,000 under \$25,000.....	37,178	*2,107	96,152	1,449,678	632,449	92,745	129,348	17,469	44,736	65,175	33,216	- 465	353	5,950
\$25,000 under \$50,000.....	34,013	1,244	86,910	1,627,752	1,225,216	244,310	143,474	32,085	64,196	141,829	73,414	167,541	- 667	9,793
\$50,000 under \$100,000.....	40,783	1,530	102,438	2,533,796	2,906,508	622,226	245,831	74,439	120,100	400,230	167,259	553,337	- 289	8,757
\$100,000 under \$250,000.....	42,920	1,301	126,530	5,198,216	6,890,754	1,263,083	530,483	180,289	291,039	1,062,800	311,745	1,595,883	480	6,596
\$250,000 under \$500,000.....	21,003	1,307	79,712	4,215,154	7,303,365	1,003,850	403,485	201,763	246,847	1,393,598	332,711	2,127,381	13,872	13,032
\$500,000 under \$1,000,000.....	10,003	1,125	58,027	3,922,913	6,925,275	889,372	474,752	183,389	236,716	1,425,765	272,524	1,879,428	837	7,207
\$1,000,000 under \$2,500,000.....	5,125	900	67,680	5,198,263	7,748,647	1,130,821	592,387	231,374	358,205	1,620,643	222,166	1,752,588	150	9,949
\$2,500,000 under \$5,000,000.....	1,516	322	24,732	3,639,394	5,267,136	736,541	353,541	164,766	280,121	1,319,757	109,697	1,104,109	241	2,812
\$5,000,000 under \$10,000,000.....	693	135	16,847	3,406,923	4,762,194	768,037	354,400	151,962	246,032	1,222,573	67,274	926,202	2,558	7,513
\$10,000,000 or more.....	469	89	30,767	8,856,320	14,764,402	1,929,550	671,051	445,943	475,179	4,627,076	365,473	2,996,395	- 72	2,614
<b>Hotels and other lodging places</b>														
<b>Total</b> .....	<b>16,040</b>	<b>2,546</b>	<b>89,597</b>	<b>13,702,852</b>	<b>7,014,224</b>	<b>1,391,844</b>	<b>763,095</b>	<b>384,415</b>	<b>942,425</b>	<b>1,434,281</b>	<b>67,821</b>	<b>- 11,400</b>	<b>13,020</b>	<b>23,484</b>
Zero receipts.....	745	85	4,696	395,378	—	—	1,973	1,295	5,314	588	2,132	- 30,159	100	169
\$1 under \$5,000.....	1,257	34	3,904	130,400	2,911	220	5,395	502	3,953	122	—	- 10,417	—	—
\$5,000 under \$10,000.....	1,101	29	3,681	82,747	8,626	97	3,765	1,739	3,396	154	124	- 11,731	—	—
\$10,000 under \$25,000.....	2,099	38	5,573	326,084	35,422	1,795	11,115	3,634	9,013	2,102	837	- 19,336	—	2,708
\$25,000 under \$50,000.....	1,628	224	7,286	405,743	57,179	7,027	15,121	3,908	12,694	3,351	1,387	- 7,674	—	—
\$50,000 under \$100,000.....	2,122	240	7,894	820,499	158,617	8,084	37,167	12,026	35,705	16,890	2,633	- 23,319	—	4,185
\$100,000 under \$250,000.....	3,046	369	14,362	1,560,523	477,466	31,008	82,579	28,424	83,617	77,399	11,020	- 26,098	—	4,372
\$250,000 under \$500,000.....	1,742	395	11,682	1,465,626	618,412	59,731	83,903	40,557	100,447	108,998	12,228	- 29,878	12,822	5,332
\$500,000 under \$1,000,000.....	946	458	9,981	1,254,249	656,554	70,182	77,090	40,192	93,741	138,026	5,925	- 6,533	( <sup>2</sup> )	4,162
\$1,000,000 under \$2,500,000.....	833	383	11,875	1,960,843	1,240,231	221,090	125,169	62,489	146,969	287,823	13,847	17,731	14	46
\$2,500,000 under \$5,000,000.....	299	168	5,042	1,606,907	1,030,032	265,871	92,440	51,439	136,484	239,868	4,674	- 2,130	—	1,864
\$5,000,000 under \$10,000,000.....	133	76	2,670	1,309,635	912,912	235,428	84,172	46,163	130,427	200,738	6,287	- 20,886	83	122
\$10,000,000 or more.....	89	46	951	2,384,218	1,815,861	491,313	143,206	92,048	180,664	358,220	6,727	99,274	—	522
<b>Personal services</b>														
<b>Total</b> .....	<b>25,607</b>	<b>968</b>	<b>57,187</b>	<b>826,762</b>	<b>1,661,812</b>	<b>372,184</b>	<b>81,303</b>	<b>54,300</b>	<b>32,935</b>	<b>393,804</b>	<b>102,997</b>	<b>222,839</b>	<b>75</b>	<b>2,540</b>
Zero receipts.....	*302	—	*603	*1,928	—	—	*151	*23	*4	—	—	- 704	—	—
\$1 under \$5,000.....	2,256	*104	4,624	11,248	4,894	384	717	177	50	713	21	- 2,289	—	—
\$5,000 under \$10,000.....	1,795	—	4,093	11,704	13,362	2,623	2,081	267	185	594	2,359	- 3,752	—	- 46
\$10,000 under \$25,000.....	4,915	*407	10,192	50,389	84,163	10,757	4,477	2,236	1,527	13,139	4,846	11,884	54	1,287
\$25,000 under \$50,000.....	7,640	*230	16,810	116,768	279,994	40,141	12,386	6,542	6,098	50,750	31,201	45,547	—	—
\$50,000 under \$100,000.....	5,768	*101	12,435	164,076	403,462	90,504	20,678	15,407	6,390	110,537	36,031	49,878	—	1,172
\$100,000 under \$250,000.....	2,035	*29	4,494	137,659	324,986	77,244	14,984	10,087	6,355	74,708	20,081	52,237	—	—
\$250,000 under \$500,000.....	655	*73	2,265	102,936	208,481	51,348	8,993	6,373	3,515	49,469	5,659	37,588	101	—
\$500,000 under \$1,000,000.....	*132	*6	*453	*73,381	*88,469	*25,468	*4,530	*3,369	*2,825	*22,616	*960	*10,874	*- 80	*108
\$1,000,000 under \$2,500,000.....	84	*9	955	71,427	121,888	40,653	3,650	4,512	1,453	34,698	892	19,682	—	22
\$2,500,000 under \$5,000,000.....	18	*19	172	18,850	64,203	7,200	2,685	2,026	93	18,661	—	4,420	—	—
\$5,000,000 under \$10,000,000.....	*7	**	*91	*66,396	*67,909	*25,861	*5,970	*3,279	*4,440	*17,918	*947	*- 2,527	—	*- 2
\$10,000,000 or more.....	**	**	**	**	**	**	**	**	**	**	**	**	—	**

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Business services														
Total.....	51,277	4,725	191,283	12,776,972	5,256,460	957,534	1,766,358	91,951	695,471	711,240	161,762	63,531	5,838	20,147
Zero receipts.....	5,092	531	15,653	1,288,646	—	—	56,092	1,088	20,418	14,885	7,614	- 161,379	3,397	8,444
\$1 under \$5,000.....	9,376	680	24,590	427,208	21,905	2,082	34,339	1,269	7,181	2,416	2,793	- 51,384	280	- 15
\$5,000 under \$10,000.....	4,628	*551	12,448	157,797	32,277	4,537	19,952	731	6,436	942	685	- 16,700	186	—
\$10,000 under \$25,000.....	10,311	809	32,187	504,576	179,671	11,800	66,827	2,872	15,681	13,673	11,264	2,904	299	- 3,609
\$25,000 under \$50,000.....	6,644	224	22,416	541,983	231,557	36,529	62,966	4,884	23,118	27,100	12,392	2,054	- 676	9,457
\$50,000 under \$100,000.....	6,129	635	18,288	644,168	416,695	71,318	109,180	4,795	33,591	47,610	27,714	61,475	- 187	- 74
\$100,000 under \$250,000.....	5,618	603	21,172	1,408,167	844,830	147,108	230,199	16,053	71,879	103,435	30,830	86,193	- 49	1,311
\$250,000 under \$500,000.....	1,822	177	7,326	759,071	612,545	111,269	150,057	18,619	36,025	119,887	17,316	50,047	797	3,168
\$500,000 under \$1,000,000.....	912	270	7,042	995,627	630,864	149,801	247,008	10,651	48,807	68,004	15,181	44,370	431	287
\$1,000,000 under \$2,500,000.....	531	198	22,126	1,161,794	788,986	129,553	305,743	11,013	106,399	96,717	9,193	71,926	- 115	1,020
\$2,500,000 under \$5,000,000.....	119	28	2,508	810,592	413,852	71,223	157,774	5,928	81,781	60,842	6,390	- 30,493	( <sup>2</sup> )	86
\$5,000,000 under \$10,000,000.....	60	15	3,653	928,651	395,098	68,790	179,989	5,739	59,614	44,696	4,447	- 4,204	1,465	14
\$10,000,000 or more.....	35	*5	1,873	3,146,691	688,181	153,526	148,233	8,110	184,541	111,032	15,942	8,724	10	58
Automobile repair and services														
Total.....	22,752	1,119	54,730	1,594,942	2,415,045	1,088,780	180,776	68,002	109,627	323,070	83,380	197,708	143	4,212
Zero receipts.....	*96	**	*207	*9,966	—	—	*159	*5	*75	—	—	*- 335	—	—
\$1 under \$5,000.....	1,243	—	2,888	26,264	3,794	1,602	1,575	117	618	158	98	- 2,880	—	—
\$5,000 under \$10,000.....	869	—	1,766	21,276	6,225	912	1,066	83	327	219	585	- 244	—	—
\$10,000 under \$25,000.....	3,751	**405	8,545	64,450	62,512	18,214	9,018	1,586	3,692	3,264	1,838	8,370	—	—
\$25,000 under \$50,000.....	3,993	*280	9,045	210,724	142,840	50,914	15,305	2,607	6,435	8,691	3,258	17,375	—	—
\$50,000 under \$100,000.....	5,746	*102	13,506	141,390	396,440	144,466	19,376	10,824	5,336	36,575	12,208	86,700	—	483
\$100,000 under \$250,000.....	5,026	*163	12,586	506,340	787,988	368,268	53,434	19,175	39,814	111,547	37,975	50,779	47	147
\$250,000 under \$500,000.....	1,523	132	4,381	197,305	510,245	271,294	18,681	14,508	17,430	88,561	20,215	42,995	44	400
\$500,000 under \$1,000,000.....	321	*14	908	133,669	197,825	117,356	13,058	4,577	12,124	22,537	4,571	3,965	—	—
\$1,000,000 under \$2,500,000.....	162	*15	715	174,739	214,120	95,138	25,099	11,477	14,962	33,224	1,532	- 2,248	- 4	2,948
\$2,500,000 under \$5,000,000.....	13	*9	154	67,006	42,840	3,595	14,029	1,867	6,742	8,467	879	- 7,085	—	—
\$5,000,000 under \$10,000,000.....	8	**	28	41,812	50,217	17,018	9,976	1,176	2,271	9,828	220	314	56	235
\$10,000,000 or more.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures														
Total.....	19,461	2,191	89,761	4,058,805	3,632,958	1,027,322	602,541	123,814	200,662	715,751	59,814	- 220,065	1,956	11,355
Zero receipts.....	3,434	221	15,551	452,789	—	—	49,440	794	1,956	3,432	392	- 106,608	—	—
\$1 under \$5,000.....	5,114	898	17,335	114,309	8,950	1,485	14,181	267	2,273	292	59	- 33,146	532	—
\$5,000 under \$10,000.....	1,988	*130	6,324	71,625	13,453	2,927	7,600	464	1,289	1,426	214	- 10,639	57	2,626
\$10,000 under \$25,000.....	2,446	*97	8,793	114,053	37,555	6,071	17,381	644	3,194	3,363	1,914	- 23,493	—	2,543
\$25,000 under \$50,000.....	1,266	*31	3,997	122,148	44,225	11,722	18,199	3,844	4,213	9,926	48	- 19,681	—	—
\$50,000 under \$100,000.....	1,278	*68	5,797	125,277	86,426	8,921	9,733	1,501	4,407	2,435	6,667	9,578	—	- 32
\$100,000 under \$250,000.....	1,972	*80	8,164	387,691	328,192	114,815	46,310	12,300	20,440	43,501	12,804	5,764	70	310
\$250,000 under \$500,000.....	917	268	6,434	439,443	323,021	70,560	42,421	14,850	29,140	58,053	7,198	- 6,081	—	3,675
\$500,000 under \$1,000,000.....	551	201	5,712	429,958	371,784	55,139	59,047	17,045	36,261	77,721	4,433	- 29,195	—	98
\$1,000,000 under \$2,500,000.....	294	108	7,084	486,375	472,474	140,352	49,991	13,429	28,678	136,305	4,404	- 6,379	85	351
\$2,500,000 under \$5,000,000.....	85	45	3,004	299,319	301,543	55,481	32,528	6,975	15,442	60,903	3,768	- 23,131	241	- 2
\$5,000,000 under \$10,000,000.....	71	24	838	252,813	503,264	145,912	34,381	17,476	14,834	134,146	5,732	2,945	1,004	1,591
\$10,000,000 or more.....	45	21	726	763,004	1,142,074	413,938	221,329	34,224	38,533	184,248	12,183	20,000	- 34	195

Footnotes at end of table.

**Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Medical and health services														
Total.....	23,241	837	83,026	2,776,278	9,581,687	530,235	175,325	245,204	147,238	2,456,486	304,124	3,037,490	188	2,464
Zero receipts.....	748	*93	2,952	115,240	—	—	4,228	1,549	2,418	12,479	—	- 30,358	—	275
\$1 under \$5,000.....	*614	**311	*1,700	*47,493	*2,104	*422	*1,199	*1,851	*51	*19,672	—	*- 1,553	—	—
\$5,000 under \$10,000.....	*624	—	*1,415	*26,453	*4,432	*485	*809	*119	*595	*410	*33	*- 338	—	—
\$10,000 under \$25,000.....	2,000	—	4,601	39,865	33,209	5,780	2,512	956	1,965	8,300	627	- 8,819	—	—
\$25,000 under \$50,000.....	1,522	**	3,543	31,667	52,640	8,029	2,667	1,511	1,932	8,769	2,424	14,312	—	—
\$50,000 under \$100,000.....	3,741	*7	7,974	164,345	283,953	27,765	15,657	6,101	9,471	39,580	13,491	85,671	—	—
\$100,000 under \$250,000.....	6,217	*31	15,289	284,149	1,042,651	68,266	21,475	17,824	12,696	163,345	55,300	437,968	—	12
\$250,000 under \$500,000.....	4,337	*51	14,137	393,747	1,550,435	80,620	31,023	28,905	22,018	258,536	54,391	704,712	74	- 2
\$500,000 under \$1,000,000.....	2,067	*112	10,694	271,773	1,468,450	48,356	25,158	32,613	15,629	289,965	76,440	579,329	92	38
\$1,000,000 under \$2,500,000.....	916	155	7,413	541,114	1,436,038	132,916	31,240	48,105	35,976	390,041	39,718	383,825	—	1,985
\$2,500,000 under \$5,000,000.....	317	52	4,818	318,174	1,091,043	66,137	16,708	41,630	18,737	341,620	13,694	287,233	20	14
\$5,000,000 under \$10,000,000.....	87	*9	1,970	166,851	576,754	55,356	7,753	19,707	9,885	175,450	10,294	129,701	2	26
\$10,000,000 or more.....	52	15	6,520	377,306	2,039,976	36,103	14,895	44,333	15,863	748,319	37,710	455,807	—	117
Legal services														
Total.....	29,524	*24	118,113	2,980,617	14,125,458	122,121	222,170	336,759	75,977	3,400,667	362,743	6,596,160	385	8,768
Zero receipts.....	*638	—	*1,726	*6,726	—	—	*503	*860	*43	*6,402	*367	*13,560	—	*- 125
\$1 under \$5,000.....	1,134	—	3,432	14,521	2,550	210	286	230	238	2,206	295	92	—	—
\$5,000 under \$10,000.....	1,035	—	2,347	13,747	7,984	199	841	139	127	1,053	629	- 2,209	—	—
\$10,000 under \$25,000.....	1,861	—	4,217	23,099	31,099	2,368	1,441	331	471	4,595	606	5,432	—	—
\$25,000 under \$50,000.....	1,775	—	3,747	11,276	63,192	1,187	1,147	1,008	305	7,231	—	29,423	—	—
\$50,000 under \$100,000.....	4,244	—	9,190	50,867	303,798	3,839	5,095	5,908	1,891	51,441	10,520	119,302	—	—
\$100,000 under \$250,000.....	8,881	—	26,286	297,311	1,440,693	9,701	27,557	26,555	10,563	231,541	48,690	679,020	25	338
\$250,000 under \$500,000.....	5,053	*18	18,963	280,903	1,754,468	21,081	24,945	33,097	9,891	315,515	74,576	867,564	3	12
\$500,000 under \$1,000,000.....	2,767	—	13,754	364,065	1,935,672	33,978	24,897	36,871	9,417	399,186	63,381	956,089	480	1,733
\$1,000,000 under \$2,500,000.....	1,294	**5	10,994	399,934	1,963,768	22,061	28,770	43,717	10,237	450,093	45,042	962,502	- 22	66
\$2,500,000 under \$5,000,000.....	436	—	6,811	305,710	1,491,093	2,524	23,843	34,846	7,497	368,622	42,508	724,241	- 20	231
\$5,000,000 under \$10,000,000.....	233	**	6,618	414,760	1,603,430	5,264	25,245	44,399	9,169	468,075	28,695	722,804	- 38	5,270
\$10,000,000 or more.....	173	—	10,028	797,697	3,527,712	19,709	57,599	108,799	16,128	1,094,706	47,435	1,518,341	- 44	1,241
Accounting, auditing, and bookkeeping services														
Total.....	13,011	*99	65,837	1,617,546	7,077,452	81,948	112,525	214,862	62,654	2,707,262	567,207	1,672,708	417	1,155
Zero receipts.....	*238	—	*18,167	*6,991	—	—	*235	*215	*45	*1,955	*2,926	*2,394	—	—
\$1 under \$5,000.....	1,331	*99	2,662	1,540	2,094	—	83	25	9	25	—	755	—	—
\$5,000 under \$10,000.....	*657	—	*1,757	*10,234	*4,768	*42	*223	*12	*6	*201	*916	*4	—	—
\$10,000 under \$25,000.....	1,525	—	3,049	6,882	26,884	—	759	458	426	2,992	5,638	5,673	—	—
\$25,000 under \$50,000.....	*541	—	*1,183	*6,297	*20,467	*1,085	*1,205	*304	*385	*3,557	—	*8,680	—	—
\$50,000 under \$100,000.....	1,936	—	4,310	48,378	146,821	3,182	4,539	4,257	1,602	36,248	22,943	29,089	8	(?)
\$100,000 under \$250,000.....	2,903	—	6,642	126,965	484,311	4,860	12,212	12,621	6,638	120,616	44,294	131,298	388	25
\$250,000 under \$500,000.....	2,239	—	7,244	205,699	800,378	2,085	18,961	21,945	10,662	218,955	96,210	253,581	35	- 71
\$500,000 under \$1,000,000.....	980	—	5,104	128,150	673,074	21,837	12,268	19,215	7,218	213,950	74,858	181,814	- 86	121
\$1,000,000 under \$2,500,000.....	542	—	3,993	191,535	799,348	34,443	12,106	22,330	6,601	271,133	76,574	216,131	73	630
\$2,500,000 under \$5,000,000.....	78	—	1,182	65,941	267,892	3,494	4,112	8,516	2,172	109,028	16,303	66,351	—	172
\$5,000,000 under \$10,000,000.....	18	—	553	27,585	124,533	78	1,508	3,923	1,470	49,034	4,880	36,340	—	25
\$10,000,000 or more.....	23	—	9,991	791,350	3,726,880	10,842	44,314	121,040	25,420	1,679,568	221,665	740,599	—	254

Footnotes at end of table.

Table 4. — Selected Items, by Selected Industries and Size of Business Receipts — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)												
Services — Continued														
Other services														
Total.....	62,487	3,649	188,493	5,172,947	7,861,707	3,142,570	231,419	186,939	211,052	1,418,306	271,586	865,189	6,324	31,415
Zero receipts.....	6,586	930	26,786	1,449,002	—	—	13,085	5,712	30,381	2,473	1,587	- 120,575	2,215	16,455
\$1 under \$5,000.....	11,705	781	54,496	394,289	25,354	7,169	10,910	1,712	23,692	1,168	1,209	- 37,741	4,116	3,533
\$5,000 under \$10,000.....	5,094	*621	12,428	171,788	35,172	8,606	7,870	1,523	3,787	7,433	915	- 59,904	—	—
\$10,000 under \$25,000.....	8,270	*352	18,997	320,280	141,935	35,961	15,818	4,752	8,767	13,748	5,646	16,918	—	3,021
\$25,000 under \$50,000.....	9,002	*254	18,881	181,146	333,122	87,674	14,478	7,476	9,018	22,453	22,704	77,508	10	336
\$50,000 under \$100,000.....	9,819	*378	23,044	374,795	710,297	264,147	24,405	13,619	21,706	58,913	35,053	134,963	- 109	3,024
\$100,000 under \$250,000.....	7,220	*25	17,534	489,411	1,159,638	441,814	41,732	37,250	39,237	136,709	50,752	178,721	—	80
\$250,000 under \$500,000.....	2,715	*193	7,279	370,425	925,380	335,862	24,502	22,908	17,717	175,622	44,918	147,098	- 5	517
\$500,000 under \$1,000,000.....	1,328	*63	4,379	272,040	902,581	367,254	11,697	18,656	10,695	193,760	26,776	138,714	—	660
\$1,000,000 under \$2,500,000.....	469	*28	2,526	210,502	711,795	314,616	10,619	14,303	6,929	120,609	30,963	89,417	119	2,883
\$2,500,000 under \$5,000,000.....	151	*16	1,041	146,894	564,639	261,016	9,423	11,538	11,172	111,746	21,482	84,704	—	448
\$5,000,000 under \$10,000,000.....	79	**8	454	210,213	561,736	226,721	6,404	11,440	14,006	131,321	6,475	64,420	- 14	231
\$10,000,000 or more.....	50	**	649	582,160	1,790,057	791,728	40,477	36,049	13,946	442,351	23,107	150,945	- 6	229

\*This estimate should be used with caution because of the small number of sample returns on which it was based.

\*\*Identifies (a) size classes for which data were deleted to avoid disclosure of information for specific partnerships and (b) combined frequencies or amounts which include the data thus deleted from another size class.

†Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

‡Less than \$500.

NOTE: "Farms not allocable," "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals. Detail may not add to total due to rounding.

**Table 5. — Selected Items, by Selected Industries and Size of Total Assets**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>All Industries</b>														
<b>Total</b> .....	1,379,654	170,336	8,419,899	597,503,923	265,967,243	113,885,668	21,576,190	9,553,145	28,362,386	29,332,070	4,746,253	8,248,656	- 4,528	6,386,412
Partnerships with balance sheets.....	1,194,236	156,161	7,573,704	597,503,923	266,202,586	105,449,879	20,776,526	9,073,458	27,336,782	28,006,531	4,420,521	6,038,194	- 469,690	5,766,239
Zero assets.....	1,584	508	6,459	—	117,642	41,791	529	1,646	14,171	11,723	—	—	—	1,297
\$1 under \$10,000.....	206,309	12,659	612,028	809,501	8,510,834	3,065,814	146,510	160,495	117,711	912,488	420,262	1,419,857	1,199	135,920
\$10,000 under \$25,000.....	148,637	8,389	472,994	2,488,840	9,865,724	3,964,431	274,777	232,354	117,898	1,183,854	415,272	1,363,356	- 94,706	205,607
\$25,000 under \$50,000.....	156,361	9,935	569,917	5,721,808	13,178,192	5,808,957	447,357	315,036	241,291	1,505,522	376,244	2,023,408	- 67,970	172,128
\$50,000 under \$100,000.....	180,154	13,512	653,949	13,081,352	18,363,809	8,476,530	769,863	534,317	577,520	2,159,561	467,561	1,907,493	- 27,159	151,959
\$100,000 under \$250,000.....	219,052	29,046	978,855	35,108,695	29,838,159	13,732,601	1,720,695	894,185	1,504,184	3,249,483	634,858	2,479,040	27,416	361,029
\$250,000 under \$500,000.....	117,853	22,751	673,677	41,605,536	23,418,830	10,201,492	1,836,632	789,154	1,968,264	2,308,632	354,505	1,226,826	24,449	396,290
\$500,000 under \$1,000,000.....	72,128	19,845	617,779	50,523,015	23,813,466	9,686,010	2,045,242	854,095	2,450,214	2,462,408	325,758	350,913	130,874	354,275
\$1,000,000 under \$2,500,000.....	58,133	23,702	770,180	90,189,347	33,663,436	11,081,863	3,819,861	1,584,045	5,081,758	3,307,805	339,540	- 1,238,961	- 10,286	647,389
\$2,500,000 under \$5,000,000.....	19,956	9,096	410,797	68,528,128	22,671,312	8,105,547	2,644,319	991,509	3,705,561	2,227,286	229,788	- 893,873	41,619	1,512,493
\$5,000,000 under \$10,000,000.....	8,504	4,198	395,134	57,575,810	18,713,417	5,818,331	2,059,251	784,510	3,019,024	1,879,992	202,409	- 1,333,530	21,282	202,668
\$10,000,000 or more.....	5,564	2,520	1,411,936	231,871,890	64,047,765	25,466,511	5,011,489	1,932,113	8,539,185	6,817,780	654,325	- 1,206,986	- 528,155	1,625,183
Partnerships without balance sheets.....	185,418	14,175	846,195	—	19,764,657	8,435,790	799,663	479,687	1,025,604	1,325,540	325,732	2,210,461	465,162	620,173
<b>Agriculture, Forestry, and Fishing</b>														
<b>Total</b> .....	126,224	5,145	380,982	24,594,928	21,610,584	13,725,017	1,821,456	409,233	1,738,249	1,652,665	262,900	471,548	- 7,017	217,832
Partnerships with balance sheets.....	99,280	4,226	310,973	24,594,928	18,120,540	11,535,445	1,552,514	346,998	1,516,180	1,456,280	236,975	149,577	- 7,504	190,876
Zero assets.....	*21	—	*196	—	*4,820	*4,562	—	—	—	—	—	*- 6,648	—	*812
\$1 under \$10,000.....	11,422	390	29,554	46,651	503,089	287,199	12,807	4,608	20,073	28,130	14,031	71,462	42	3,465
\$10,000 under \$25,000.....	9,314	220	22,934	165,274	432,169	197,878	27,473	9,316	14,030	45,248	11,924	40,978	—	5,662
\$25,000 under \$50,000.....	12,013	211	30,184	448,103	644,644	341,484	54,029	13,365	22,754	40,133	14,053	97,052	—	661
\$50,000 under \$100,000.....	19,362	702	51,866	1,447,067	1,455,007	803,399	141,418	31,553	65,726	123,803	15,497	137,483	- 6,892	8,805
\$100,000 under \$250,000.....	23,409	1,036	69,600	3,805,529	3,553,787	2,025,360	341,869	68,474	232,251	252,563	61,974	188,922	114	19,854
\$250,000 under \$500,000.....	12,955	533	40,620	4,608,984	3,248,823	2,063,660	307,164	61,837	257,782	227,828	38,687	122,821	630	32,903
\$500,000 under \$1,000,000.....	6,843	591	31,331	4,606,221	2,771,584	1,820,685	254,086	55,839	264,820	255,717	44,154	- 47,561	375	70,438
\$1,000,000 under \$2,500,000.....	3,085	370	13,347	4,608,433	2,864,355	2,066,183	226,796	55,030	311,619	245,539	25,767	- 150,920	6,628	15,863
\$2,500,000 under \$5,000,000.....	585	102	6,965	1,949,276	1,225,184	915,132	101,456	19,000	134,008	98,304	6,763	- 95,573	644	10,609
\$5,000,000 under \$10,000,000.....	182	39	3,892	1,225,311	676,520	463,042	49,432	14,132	81,698	75,162	2,243	- 62,911	527	6,221
\$10,000,000 or more.....	90	32	10,286	1,684,080	740,559	546,861	35,982	13,844	111,418	63,852	1,883	- 145,527	- 9,571	15,583
Partnerships without balance sheets.....	26,944	919	70,009	—	3,490,044	2,189,572	268,943	62,235	222,069	186,385	25,925	321,971	487	26,956
<b>Farms: Total</b>														
<b>Total</b> .....	108,094	4,552	330,749	22,461,485	19,173,526	12,558,767	1,626,626	384,313	1,611,661	1,359,667	204,531	426,353	- 6,811	211,902
Partnerships with balance sheets.....	84,333	3,734	268,059	22,461,485	16,034,456	10,543,144	1,378,394	309,517	1,396,857	1,209,546	184,467	126,173	- 7,298	184,946
Zero assets.....	*21	—	*196	—	*4,820	*4,562	—	—	—	—	—	*- 6,648	—	*812
\$1 under \$10,000.....	7,206	*390	19,379	27,955	394,827	248,729	8,447	3,440	18,446	10,980	6,843	70,460	42	2,511
\$10,000 under \$25,000.....	6,215	*220	15,700	113,010	266,509	153,514	19,230	5,716	12,325	28,707	5,177	17,780	—	2,960
\$25,000 under \$50,000.....	9,948	*122	24,307	373,539	500,307	278,612	44,424	10,637	19,925	25,400	8,986	73,071	—	635
\$50,000 under \$100,000.....	17,475	*702	47,309	1,313,536	1,182,644	661,338	125,971	27,296	60,696	96,397	10,569	102,466	- 6,892	8,598
\$100,000 under \$250,000.....	21,141	859	62,782	3,451,067	3,065,607	1,843,825	311,348	57,361	213,732	177,880	45,595	147,655	308	19,697
\$250,000 under \$500,000.....	12,170	448	38,145	4,329,779	2,976,590	1,899,148	275,398	57,605	244,259	204,061	36,293	133,648	624	31,847
\$500,000 under \$1,000,000.....	6,506	508	28,470	4,363,534	2,516,677	1,677,638	238,176	52,019	255,175	227,717	42,091	- 45,318	375	69,753
\$1,000,000 under \$2,500,000.....	2,904	342	12,462	4,329,762	2,662,014	1,951,675	202,609	51,620	295,820	220,773	20,347	- 132,114	6,424	15,822
\$2,500,000 under \$5,000,000.....	519	91	6,498	1,722,006	1,120,952	856,854	78,672	17,253	118,767	87,861	4,662	- 75,808	644	10,608
\$5,000,000 under \$10,000,000.....	151	30	2,753	1,011,179	629,189	443,539	38,356	13,105	68,748	66,411	2,224	- 39,080	748	6,122
\$10,000,000 or more.....	77	21	10,058	1,426,119	714,325	523,708	35,761	13,465	88,964	63,359	1,681	- 119,938	- 9,571	15,583
Partnerships without balance sheets.....	23,760	*818	62,691	—	3,139,068	2,015,624	248,233	54,796	214,804	150,120	20,064	300,180	487	26,956
<b>Farms: Crop</b>														
<b>Total</b> .....	56,205	2,957	188,362	12,724,469	8,989,821	5,122,675	878,353	224,182	854,217	912,570	103,442	451,684	- 2,966	64,593
Partnerships with balance sheets.....	45,744	2,650	156,540	12,724,469	7,616,634	4,328,589	759,138	199,875	758,325	814,659	96,685	306,708	- 3,687	58,738
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	3,566	*390	11,019	13,014	111,519	57,201	2,928	1,489	5,854	8,699	3,569	12,641	—	—
\$10,000 under \$25,000.....	2,772	*101	6,453	55,159	140,951	81,925	10,345	3,424	1,769	14,116	5,177	8,126	—	2,471
\$25,000 under \$50,000.....	4,513	*18	12,000	167,025	205,090	86,725	15,800	5,668	7,025	15,142	3,934	52,945	—	57
\$50,000 under \$100,000.....	10,351	*404	29,040	767,971	613,483	328,123	60,015	19,354	36,977	69,277	1,633	81,740	- 6,892	4,017
\$100,000 under \$250,000.....	11,803	637	38,155	1,936,892	1,597,711	854,373	173,401	37,489	114,187	124,011	20,770	129,268	592	2,283
\$250,000 under \$500,000.....	6,799	389	24,730	2,434,143	1,470,465	786,024	161,550	35,786	126,729	139,647	18,629	154,611	576	16,613
\$500,000 under \$1,000,000.....	3,911	372	16,474	2,549,527	1,285,846	750,251	143,390	36,241	161,429	162,503	27,751	- 27,404	- 279	4,747
\$1,000,000 under \$2,500,000.....	1,620	273	6,925	2,446,860	1,210,152	772,208	114,811	34,347	155,255	160,828	12,390	- 51,302	1,125	10,455
\$2,500,000 under \$5,000,000.....	269	*36	4,125	880,426	233,670	86,511	30,186	8,862	54,203	38,551	1,173	4,913	276	9,266
\$5,000,000 under \$10,000,000.....	95	21	2,271	628,269	346,321	180,654	25,456	10,270	42,876	52,391	1,043	- 19,522	471	4,740
\$10,000,000 or more.....	45	9	5,346	845,182	265,949	187,436	21,254	6,947	52,021	29,493	619	- 39,309	444	4,089
Partnerships without balance sheets.....	10,462	*307	31,823	—	1,373,187	794,086	119,214	24,307	95,892	97,911	6,756	144,976	721	5,855

Footnotes at end of table.



Table 5. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Agriculture, Forestry, and Fishing — Continued</b>														
<b>Farms: Livestock</b>														
Total.....	51,722	1,595	141,832	9,671,846	10,171,942	7,428,408	746,135	139,353	756,477	446,169	101,089	- 23,603	- 3,845	147,245
Partnerships with balance sheets.....	38,423	1,083	110,964	9,671,846	8,406,060	6,206,871	617,116	108,864	637,565	393,980	67,781	- 178,807	- 3,611	126,145
Zero assets.....	*21	—	*196	—	*4,820	—	—	—	—	—	—	*- 6,648	—	*812
\$1 under \$10,000.....	3,639	—	8,360	14,941	283,308	191,528	5,519	1,951	12,592	2,281	3,274	57,819	42	2,511
\$10,000 under \$25,000.....	3,444	*119	9,247	57,851	125,558	71,590	8,884	2,292	10,556	14,591	—	9,653	—	488
\$25,000 under \$50,000.....	5,435	*104	12,307	206,514	295,217	191,887	28,624	4,970	12,900	10,256	5,052	20,126	—	578
\$50,000 under \$100,000.....	7,105	*298	18,231	543,818	565,058	331,505	65,484	7,793	23,583	26,492	8,935	20,818	—	4,581
\$100,000 under \$250,000.....	9,283	*222	24,459	1,504,467	1,467,059	988,952	137,658	19,790	99,490	53,843	24,825	18,530	- 284	17,414
\$250,000 under \$500,000.....	5,313	*60	13,244	1,871,939	1,500,132	1,108,174	112,634	21,562	116,785	64,138	17,664	- 19,647	48	15,170
\$500,000 under \$1,000,000.....	2,568	*136	11,831	1,792,236	1,230,385	926,942	94,775	15,517	93,746	65,215	14,340	- 17,414	654	65,006
\$1,000,000 under \$2,500,000.....	1,279	69	5,525	1,874,654	1,451,478	1,179,389	87,645	17,245	140,534	59,945	7,957	- 81,135	5,298	5,367
\$2,500,000 under \$5,000,000.....	250	55	2,372	841,580	751,804	623,184	48,486	8,392	64,564	49,310	3,489	- 80,721	368	1,342
\$5,000,000 under \$10,000,000.....	56	9	482	382,909	282,867	252,884	12,900	2,836	25,872	14,020	1,182	- 19,559	277	1,382
\$10,000,000 or more.....	32	12	4,712	580,937	448,376	336,273	14,507	6,518	36,943	33,867	1,062	- 80,628	- 10,015	11,494
Partnerships without balance sheets.....	13,299	*512	30,868	—	1,765,881	1,221,538	129,019	30,489	118,912	52,209	13,308	155,204	- 234	21,101
<b>Agricultural services, forestry and fishing</b>														
Total.....	18,130	593	50,233	2,133,443	2,437,057	1,166,250	194,830	44,920	126,588	292,998	58,369	45,195	- 206	5,930
Partnerships with balance sheets.....	14,947	493	42,914	2,133,443	2,086,082	992,301	174,120	37,481	119,323	246,734	52,509	23,403	- 206	5,930
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	4,216	—	10,175	18,696	108,262	38,470	4,360	1,168	1,627	17,150	7,188	1,002	—	955
\$10,000 under \$25,000.....	3,099	—	7,234	52,264	165,660	44,364	8,244	3,600	1,705	16,541	6,747	23,199	—	2,702
\$25,000 under \$50,000.....	2,065	89	5,877	74,564	144,337	62,872	9,605	2,728	2,830	14,733	5,066	23,982	—	26
\$50,000 under \$100,000.....	1,887	—	4,556	133,530	272,363	142,061	15,447	4,258	5,030	27,406	4,928	35,016	—	207
\$100,000 under \$250,000.....	2,268	178	7,018	354,462	488,180	181,534	30,521	11,113	18,519	74,684	16,379	41,267	- 195	157
\$250,000 under \$500,000.....	785	85	2,475	279,205	272,234	164,511	31,766	4,231	13,523	23,768	2,394	- 10,827	6	1,056
\$500,000 under \$1,000,000.....	337	83	2,860	242,687	254,908	143,047	15,910	3,820	9,645	27,999	2,063	- 2,244	—	685
\$1,000,000 under \$2,500,000.....	180	28	885	278,671	202,341	114,508	24,187	3,410	15,799	24,766	5,420	- 18,806	204	41
\$2,500,000 under \$5,000,000.....	66	10	467	227,269	104,233	58,278	22,784	1,747	15,241	10,443	2,101	- 19,765	—	9
\$5,000,000 under \$10,000,000.....	31	9	1,139	214,133	47,331	19,504	11,075	1,027	12,950	8,751	19	- 23,831	- 221	99
\$10,000,000 or more.....	13	11	228	257,960	26,234	23,153	221	380	22,454	493	203	- 25,589	—	—
Partnerships without balance sheets.....	3,183	101	7,319	—	350,976	173,949	20,710	7,439	7,265	46,264	5,860	21,792	—	—
<b>Mining</b>														
Total.....	35,076	13,199	721,879	24,741,625	13,200,978	4,200,658	1,276,019	654,870	697,799	845,102	113,427	- 4,208,334	15,139	73,850
Partnerships with balance sheets.....	31,176	12,456	676,502	24,741,625	12,972,590	4,151,799	1,261,015	642,027	694,505	832,187	111,993	- 4,008,841	15,139	60,176
Zero assets.....	*298	*203	*1,201	—	*13,187	*707	*131	*1,044	—	—	—	*- 1,295	—	—
\$1 under \$10,000.....	6,158	2,555	55,973	23,813	140,870	3,821	3,651	10,900	12,034	2,631	80	- 90,981	—	—
\$10,000 under \$25,000.....	3,671	1,239	39,230	63,084	80,412	10,318	4,782	4,559	1,049	17	889	- 219,430	—	—
\$25,000 under \$50,000.....	3,855	1,540	44,421	145,308	144,223	35,506	13,221	7,100	960	4,259	450	- 127,982	—	—
\$50,000 under \$100,000.....	4,002	1,656	45,204	302,384	367,013	91,488	22,719	20,921	7,480	9,550	6,924	- 249,169	615	—
\$100,000 under \$250,000.....	5,981	2,272	68,574	978,070	877,660	137,252	63,695	66,426	23,313	30,385	15,666	- 284,634	2,087	20,623
\$250,000 under \$500,000.....	2,609	1,166	47,194	900,875	648,182	105,994	65,081	32,107	39,148	39,011	11,316	- 424,271	—	2,165
\$500,000 under \$1,000,000.....	1,898	784	43,057	1,342,844	957,339	165,623	75,290	58,174	41,996	34,844	23,723	- 528,156	909	3,002
\$1,000,000 under \$2,500,000.....	1,579	597	111,953	2,494,946	1,644,154	380,961	137,965	87,213	43,971	106,925	11,238	- 708,424	904	3,315
\$2,500,000 under \$5,000,000.....	532	190	47,811	1,872,755	885,902	261,617	68,384	49,255	39,473	57,508	11,243	- 124,660	- 683	7,377
\$5,000,000 under \$10,000,000.....	274	133	71,322	1,901,515	1,050,149	330,345	78,874	40,476	58,247	65,497	6,063	- 279,008	626	5,200
\$10,000,000 or more.....	319	121	100,562	14,716,030	6,163,499	2,628,168	727,223	263,853	426,833	481,559	24,401	- 970,830	10,663	18,493
Partnerships without balance sheets.....	3,900	743	45,378	—	228,388	48,859	15,004	12,843	3,294	12,915	1,433	- 199,492	—	13,674
<b>Oil and gas extraction</b>														
Total.....	31,405	11,915	686,431	18,880,528	9,252,091	2,042,253	869,425	453,352	475,063	386,772	91,458	- 3,693,856	14,626	37,080
Partnerships with balance sheets.....	27,964	11,272	642,207	18,880,528	9,071,239	2,010,889	857,615	442,756	472,823	379,258	90,329	- 3,482,074	14,626	37,080
Zero assets.....	*203	*203	*820	—	*13,187	*707	*131	*1,044	—	—	—	*- 9,893	—	—
\$1 under \$10,000.....	5,841	2,534	54,411	22,994	133,035	3,821	3,634	10,836	12,034	462	62	- 81,869	—	—
\$10,000 under \$25,000.....	3,267	941	37,011	56,183	80,412	10,318	4,717	4,559	1,049	17	889	- 173,057	—	—
\$25,000 under \$50,000.....	3,256	1,242	41,982	119,288	143,101	35,506	12,448	6,798	375	1,602	445	- 88,307	—	—
\$50,000 under \$100,000.....	3,860	1,554	43,624	292,476	347,996	86,977	21,156	20,009	2,985	8,373	3,836	- 223,997	615	—
\$100,000 under \$250,000.....	5,379	2,134	64,448	875,537	745,810	84,781	52,411	62,120	9,211	17,935	11,682	- 270,792	1,903	2,394
\$250,000 under \$500,000.....	2,193	1,007	43,137	758,495	525,236	54,246	50,258	27,378	20,955	11,436	6,564	- 318,160	—	96
\$500,000 under \$1,000,000.....	1,670	720	40,718	1,183,012	813,104	100,810	67,221	53,304	29,204	11,317	22,067	- 526,467	973	3,002
\$1,000,000 under \$2,500,000.....	1,385	543	98,869	2,177,710	1,323,347	235,270	119,097	75,078	35,205	77,241	10,392	- 628,545	510	2,301
\$2,500,000 under \$5,000,000.....	424	170	47,047	1,496,241	634,043	106,482	41,925	39,141	26,730	26,537	5,824	- 66,641	- 663	7,538
\$5,000,000 under \$10,000,000.....	239	119	69,916	1,654,959	831,928	183,841	64,968	33,158	48,345	34,098	5,102	- 262,258	626	4,784
\$10,000,000 or more.....	248	106	100,223	10,243,632	3,480,040	1,108,130	419,649	109,330	286,729	190,240	23,366	- 651,873	10,663	16,965
Partnerships without balance sheets.....	3,441	642	44,224	—	180,852	31,364	11,810	10,596	2,240	7,514	1,129	- 211,782	—	—

Footnotes at end of table.

Table 5. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Mining — Continued</b>														
<b>Other mining</b>														
Total.....	3,671	1,285	35,448	5,861,097	3,948,887	2,158,406	406,594	201,518	222,736	458,329	21,988	- 514,477	513	36,770
Partnerships with balance sheets.....	3,212	1,184	34,295	5,861,097	3,901,350	2,140,910	403,400	199,271	221,681	452,929	21,664	- 526,767	513	23,096
Zero assets.....	*95	—	*382	—	—	—	—	—	—	—	—	- 11,188	—	—
\$1 under \$10,000.....	*317	*22	*1,562	*819	*7,835	—	*17	*64	—	*2,169	*18	- 9,112	—	—
\$10,000 under \$25,000.....	*404	*298	*2,219	*6,901	—	—	*65	—	—	—	—	- 46,372	—	—
\$25,000 under \$50,000.....	*599	*299	*2,438	*26,020	*1,122	—	*773	*302	*585	*2,657	*5	- 39,675	—	—
\$50,000 under \$100,000.....	*142	*103	*1,580	*9,907	*19,017	*4,511	*1,563	*912	*4,495	*1,177	*3,088	- 25,172	—	—
\$100,000 under \$250,000.....	602	*139	4,126	102,533	13,851	52,471	11,284	4,306	14,101	12,450	3,985	- 13,842	183	18,230
\$250,000 under \$500,000.....	415	*159	4,057	142,380	122,946	51,748	14,823	4,728	18,193	27,575	4,752	- 106,111	—	2,069
\$500,000 under \$1,000,000.....	228	*64	2,339	159,832	144,235	64,812	8,069	4,870	12,792	23,527	1,656	- 1,689	- 64	—
\$1,000,000 under \$2,500,000.....	195	54	13,083	317,236	320,806	145,691	18,868	12,135	8,766	29,684	846	- 79,878	394	1,015
\$2,500,000 under \$5,000,000.....	108	*19	764	376,515	251,859	155,136	26,458	10,114	12,743	30,971	5,319	- 58,019	—	- 160
\$5,000,000 under \$10,000,000.....	35	14	1,404	246,555	218,220	146,504	13,906	7,319	9,902	31,400	961	- 16,750	—	416
\$10,000,000 or more.....	71	15	339	4,472,398	2,683,459	1,520,037	307,574	154,522	140,104	291,320	1,035	- 118,957	—	1,528
Partnerships without balance sheets.....	*459	*101	*1,153	—	*47,536	*17,496	*3,195	*2,248	*1,055	*5,400	*304	*12,290	—	*13,674
<b>Construction</b>														
Total.....	66,590	2,414	160,212	9,811,456	18,407,210	13,131,438	357,997	225,106	486,454	2,208,230	341,987	1,560,093	2,240	31,609
Partnerships with balance sheets.....	53,220	1,960	130,660	9,811,456	16,757,040	12,102,039	323,736	204,335	464,602	2,016,355	299,141	1,353,016	2,621	31,900
Zero assets.....	*117	—	*235	—	*17,684	*15,859	*136	*41	*46	*8,192	—	- 810	—	—
\$1 under \$10,000.....	18,822	*319	40,060	76,416	1,212,754	699,275	18,407	17,839	7,338	147,263	56,563	228,119	299	44
\$10,000 under \$25,000.....	11,406	*501	31,570	186,955	1,306,446	762,088	32,040	16,404	9,261	182,062	59,382	186,742	2	15
\$25,000 under \$50,000.....	6,994	*64	15,274	245,236	1,332,518	807,720	32,594	21,993	11,152	171,129	69,359	154,362	- 23	2,399
\$50,000 under \$100,000.....	6,011	*32	14,256	433,025	1,219,926	747,582	39,803	25,386	18,604	178,801	27,383	138,927	34	685
\$100,000 under \$250,000.....	5,285	*135	13,179	830,529	1,926,968	1,271,612	57,292	32,196	46,728	252,264	30,766	154,355	1,698	3,162
\$250,000 under \$500,000.....	1,703	100	4,873	578,298	1,450,110	1,078,472	29,697	17,564	29,941	172,784	11,978	109,429	9	4,429
\$500,000 under \$1,000,000.....	1,296	507	4,793	928,640	1,822,197	1,518,468	11,840	18,413	47,522	251,104	8,171	84,044	19	780
\$1,000,000 under \$2,500,000.....	994	168	3,906	1,581,738	1,848,746	1,475,208	27,116	17,824	74,098	192,451	8,467	102,294	41	13,341
\$2,500,000 under \$5,000,000.....	327	88	1,373	1,137,241	1,349,294	1,072,666	11,330	9,953	59,232	87,971	5,157	68,260	- 30	5,974
\$5,000,000 under \$10,000,000.....	161	27	702	1,145,252	1,326,000	1,071,844	19,675	10,509	55,398	88,447	4,639	57,809	196	805
\$10,000,000 or more.....	103	19	441	2,668,126	1,944,399	1,581,245	43,806	16,213	105,282	283,887	17,277	69,483	377	266
Partnerships without balance sheets.....	13,370	454	29,552	—	1,650,169	1,029,399	34,261	20,771	21,852	191,875	42,846	207,077	- 380	- 291
<b>General contractors</b>														
Total.....	28,109	1,455	70,944	8,218,455	13,081,552	10,195,464	180,149	118,189	417,689	1,274,231	137,481	854,497	1,399	31,832
Partnerships with balance sheets.....	22,777	1,198	58,047	8,218,455	12,032,852	9,444,335	165,755	107,958	401,348	1,175,584	124,501	751,391	1,399	31,747
Zero assets.....	*18	—	*37	—	*6,787	*6,360	*136	*34	*46	*87	—	- 997	—	—
\$1 under \$10,000.....	6,706	*122	14,148	25,239	551,562	376,021	5,876	4,961	4,805	38,272	23,899	76,105	18	—
\$10,000 under \$25,000.....	3,162	*7	7,234	49,308	554,466	408,042	8,930	4,559	3,771	61,769	19,686	49,933	2	—
\$25,000 under \$50,000.....	2,681	*64	5,847	94,217	616,251	457,471	9,388	6,195	4,632	59,639	16,394	62,962	- 23	2,428
\$50,000 under \$100,000.....	3,143	*32	8,261	242,982	597,415	383,329	15,329	8,824	11,477	62,780	5,995	68,729	13	685
\$100,000 under \$250,000.....	3,131	*87	8,430	494,192	1,111,777	807,350	27,141	13,411	33,066	101,263	16,222	73,982	805	3,081
\$250,000 under \$500,000.....	1,241	96	3,451	419,942	957,332	743,767	18,022	9,473	24,593	87,182	3,502	73,074	1	4,433
\$500,000 under \$1,000,000.....	1,234	495	4,641	883,912	1,628,853	1,382,895	9,288	14,856	46,536	203,408	7,111	87,376	(?)	790
\$1,000,000 under \$2,500,000.....	901	168	3,675	1,435,686	1,635,891	1,325,431	20,623	13,395	70,665	143,403	7,000	82,155	41	13,302
\$2,500,000 under \$5,000,000.....	321	88	1,349	1,116,056	1,275,897	1,014,216	10,680	8,685	59,032	75,913	4,371	62,050	- 30	5,966
\$5,000,000 under \$10,000,000.....	145	23	614	1,038,912	1,237,578	1,006,624	15,135	8,947	52,735	68,405	4,357	54,554	196	794
\$10,000,000 or more.....	93	15	360	2,418,009	1,859,044	1,532,828	25,206	14,619	89,991	273,464	15,963	81,467	377	266
Partnerships without balance sheets.....	5,333	*256	12,897	—	1,048,700	751,129	14,395	10,230	16,341	98,647	12,979	103,106	—	85
<b>Special trade contractors</b>														
Total.....	38,188	762	82,562	1,588,430	5,311,359	2,934,743	176,516	106,837	68,765	933,998	204,507	696,557	841	- 223
Partnerships with balance sheets.....	30,151	565	65,907	1,588,430	4,709,889	2,656,473	156,650	96,296	63,254	840,770	174,640	592,586	1,222	153
Zero assets.....	*99	—	*198	—	*10,896	*9,498	—	*7	—	*8,104	—	- 187	—	—
\$1 under \$10,000.....	12,021	*197	25,721	50,483	658,462	322,023	12,452	12,865	2,533	108,991	32,684	151,442	282	44
\$10,000 under \$25,000.....	8,046	*296	17,821	133,770	740,411	354,046	21,857	11,778	5,490	120,293	39,995	128,342	—	15
\$25,000 under \$50,000.....	4,314	—	9,427	151,019	716,267	350,248	23,206	15,798	6,520	111,490	52,965	91,399	—	- 29
\$50,000 under \$100,000.....	2,868	—	5,995	190,043	622,511	364,252	24,474	16,562	7,127	116,021	21,388	70,198	21	—
\$100,000 under \$250,000.....	2,154	*47	4,749	336,338	815,191	464,262	30,151	18,785	13,663	151,001	14,543	80,373	893	81
\$250,000 under \$500,000.....	462	*4	1,422	158,356	492,778	334,705	11,674	8,091	5,348	85,603	8,476	36,355	8	- 4
\$500,000 under \$1,000,000.....	62	*12	152	44,728	193,344	135,573	2,551	3,557	986	47,696	1,060	16,668	18	- 10
\$1,000,000 under \$2,500,000.....	93	—	230	146,052	212,854	149,778	6,493	4,429	3,433	49,048	1,466	20,139	—	39
\$2,500,000 under \$5,000,000.....	6	—	24	21,185	73,397	58,450	651	1,269	200	12,058	786	6,211	—	7
\$5,000,000 under \$10,000,000.....	16	4	88	106,339	88,422	65,220	4,540	1,562	2,663	20,442	282	3,255	—	11
\$10,000,000 or more.....	10	4	81	250,117	85,355	48,418	18,601	1,593	15,292	10,424	1,314	- 11,984	—	—
Partnerships without balance sheets.....	8,038	*197	16,654	—	601,470	278,270	19,866	10,541	5,512	93,228	29,867	103,971	- 380	- 376

Footnotes at end of table.

Table 5. — Selected Items, by Selected Industries and Size of Total Assets — Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing														
Total.....	30,086	2,081	91,724	11,252,047	15,326,978	11,443,875	763,980	233,577	392,393	2,024,797	158,553	- 472,049	463	12,163
Partnerships with balance sheets.....	25,872	1,736	82,346	11,252,047	14,841,169	11,122,015	753,747	226,171	387,410	1,971,705	148,703	- 505,753	463	12,209
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	8,735	*525	19,739	29,690	201,354	75,064	3,599	4,248	967	16,490	11,250	6,125	—	—
\$10,000 under \$25,000.....	4,904	*101	11,964	78,612	362,046	156,071	9,448	9,312	2,825	44,464	24,832	84,923	—	—
\$25,000 under \$50,000.....	4,009	*611	11,145	146,611	333,529	145,335	15,250	7,600	7,583	52,655	19,664	37,842	—	—
\$50,000 under \$100,000.....	3,257	*48	7,735	231,071	815,256	517,971	22,408	15,418	11,394	132,849	16,446	64,452	—	- 99
\$100,000 under \$250,000.....	2,800	*101	7,339	416,985	1,159,605	733,484	32,808	26,938	13,552	197,390	22,511	104,662	140	340
\$250,000 under \$500,000.....	969	*84	2,638	341,548	675,638	407,403	29,704	14,396	11,493	114,676	11,480	65,237	391	1,067
\$500,000 under \$1,000,000.....	390	*32	10,651	258,777	545,979	364,215	18,291	10,524	5,848	84,407	7,252	43,927	—	83
\$1,000,000 under \$2,500,000.....	395	109	2,623	597,486	1,484,838	1,161,880	29,246	19,442	17,278	172,947	16,046	- 35,157	- 3	261
\$2,500,000 under \$5,000,000.....	156	30	1,165	501,995	929,058	664,454	21,441	12,598	13,186	128,820	7,373	53,031	- 64	2,494
\$5,000,000 under \$10,000,000.....	103	48	2,591	722,794	678,563	490,045	83,509	9,750	21,604	104,149	2,452	- 31,480	20	7
\$10,000,000 or more.....	155	46	4,756	7,926,477	7,655,303	6,406,093	488,044	95,944	281,681	922,858	9,397	- 899,315	- 20	8,057
Partnerships without balance sheets.....	4,214	*344	9,377	—	485,809	321,860	10,233	7,406	4,982	53,091	9,850	33,704	—	- 46
Lumber and wood products, except furniture														
Total.....	5,821	427	14,576	1,234,337	1,600,609	1,075,229	93,288	30,217	45,995	242,693	28,757	8,875	370	5,768
Partnerships with balance sheets.....	4,805	292	12,542	1,234,337	1,539,181	1,052,504	90,177	28,632	45,447	234,992	27,385	- 2,378	370	5,745
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	1,072	—	2,352	3,881	36,407	15,664	744	519	155	1,730	81	10,809	—	—
\$10,000 under \$25,000.....	*761	—	*1,706	*10,674	*43,027	*16,229	*2,608	*2,815	*1,202	*9,276	*2,970	*2,998	—	—
\$25,000 under \$50,000.....	1,335	*216	2,773	50,950	109,291	30,342	6,590	2,251	2,748	15,073	8,106	17,366	—	—
\$50,000 under \$100,000.....	594	*18	1,584	44,372	113,195	56,585	7,063	2,384	2,657	23,780	3,159	6,759	—	—
\$100,000 under \$250,000.....	666	*35	2,102	98,801	269,525	186,954	10,106	4,851	4,910	23,400	4,978	9,898	—	249
\$250,000 under \$500,000.....	211	—	508	72,063	110,665	37,421	14,181	2,996	5,214	14,577	2,962	9,130	391	1,010
\$500,000 under \$1,000,000.....	60	—	160	42,210	92,215	57,090	2,868	2,186	658	14,517	524	8,263	—	75
\$1,000,000 under \$2,500,000.....	61	3	273	86,806	140,184	103,183	5,921	3,519	3,345	23,964	1,704	7,764	—	189
\$2,500,000 under \$5,000,000.....	*25	*15	*517	*87,982	*78,935	*63,202	*3,616	*1,013	*2,226	*9,010	*1,182	*- 5,443	*- 3	*867
\$5,000,000 under \$10,000,000.....	6	—	281	49,073	56,685	49,943	1,944	439	768	4,267	478	29	—	—
\$10,000,000 or more.....	14	3	286	687,525	489,051	435,891	34,536	5,658	21,543	95,397	1,240	- 69,951	- 18	3,355
Partnerships without balance sheets.....	1,015	*136	2,034	—	61,427	22,725	3,111	1,585	547	7,701	1,372	11,252	—	23
Printing, publishing, and allied industries														
Total.....	7,157	872	22,862	1,209,289	1,113,452	450,821	131,825	27,636	26,484	201,498	24,603	37,350	—	1,512
Partnerships with balance sheets.....	6,437	769	21,095	1,209,289	1,087,841	440,992	131,050	27,168	25,315	199,189	23,103	35,366	—	1,512
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	2,169	*190	4,744	6,518	90,038	20,250	704	2,162	520	9,473	3,328	- 9,511	—	—
\$10,000 under \$25,000.....	1,734	*101	4,649	28,791	137,694	72,975	2,813	3,291	899	20,993	7,135	30,747	—	—
\$25,000 under \$50,000.....	1,271	*395	5,129	45,354	98,205	39,178	4,786	2,442	1,600	10,612	3,664	10,368	—	- 99
\$50,000 under \$100,000.....	687	*7	1,874	46,789	83,289	43,958	3,068	3,153	4,160	16,251	3,464	- 7,263	—	—
\$100,000 under \$250,000.....	335	—	722	53,801	129,124	64,857	4,655	2,642	1,881	29,382	1,895	18,602	—	—
\$250,000 under \$500,000.....	*85	*4	*292	*30,689	*59,766	*28,535	*2,551	*1,345	*893	*13,197	*1,058	*6,023	—	—
\$500,000 under \$1,000,000.....	*15	—	*111	*9,025	*27,499	*6,841	*779	*714	*196	*7,862	*631	*4,163	—	—
\$1,000,000 under \$2,500,000.....	36	*12	702	54,199	70,885	22,573	2,968	1,803	839	17,700	544	9,277	—	- 5
\$2,500,000 under \$5,000,000.....	34	—	227	105,354	180,771	76,779	5,432	4,122	2,317	41,309	881	27,071	—	1,616
\$5,000,000 under \$10,000,000.....	41	33	1,628	311,899	70,276	11,987	64,274	1,462	5,460	14,393	377	- 49,718	—	—
\$10,000,000 or more.....	30	28	1,017	516,870	140,293	53,059	39,019	4,031	6,551	18,015	125	- 4,393	—	—
Partnerships without balance sheets.....	*719	*104	*1,767	—	*25,611	*9,828	*775	*468	*1,169	*2,309	*1,501	*1,984	—	—
Other manufacturing industries														
Total.....	17,109	781	54,286	8,808,421	12,612,918	9,917,826	538,867	175,724	319,914	1,580,606	105,193	- 518,274	93	4,883
Partnerships with balance sheets.....	14,629	676	48,709	8,808,421	12,214,147	9,628,519	532,521	170,371	316,648	1,537,525	98,216	- 538,742	93	4,952
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	5,493	*336	12,643	19,291	74,909	39,150	2,151	1,566	293	5,287	7,841	4,827	—	—
\$10,000 under \$25,000.....	2,409	—	5,610	39,147	181,325	66,867	4,027	3,206	724	14,194	14,727	51,178	—	—
\$25,000 under \$50,000.....	1,403	—	3,243	50,307	126,032	75,815	3,873	2,907	3,235	26,970	7,894	10,109	—	—
\$50,000 under \$100,000.....	1,975	*23	4,277	139,910	618,772	417,428	12,277	9,881	4,576	92,818	9,823	64,956	—	—
\$100,000 under \$250,000.....	1,799	*66	4,515	264,383	760,956	481,673	18,047	19,444	6,761	144,608	15,638	76,161	140	91
\$250,000 under \$500,000.....	673	*81	1,838	238,796	505,207	341,446	12,973	10,055	5,386	86,902	7,459	50,083	—	57
\$500,000 under \$1,000,000.....	314	*32	10,380	207,542	426,265	300,285	14,644	7,624	4,994	62,027	6,097	31,501	—	8
\$1,000,000 under \$2,500,000.....	298	95	1,648	456,482	1,273,768	1,036,124	20,357	14,120	13,095	131,284	13,798	- 52,198	- 3	77
\$2,500,000 under \$5,000,000.....	97	*16	421	308,659	669,351	524,474	12,393	7,463	8,643	78,501	5,309	31,403	- 61	11
\$5,000,000 under \$10,000,000.....	56	13	682	361,822	551,602	428,115	17,291	7,849	15,356	85,488	1,598	18,209	20	7
\$10,000,000 or more.....	111	15	3,453	6,722,082	7,025,959	5,917,143	414,489	86,255	253,587	809,446	8,032	- 824,971	- 2	4,701
Partnerships without balance sheets.....	2,480	*105	5,577	—	398,771	289,307	6,347	5,353	3,266	43,081	6,977	20,467	—	- 69

Footnotes at end of table.

Table 5. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, Communication, Electric, Gas, and Sanitary Services														
Total.....	20,417	1,317	73,192	9,291,011	5,868,413	2,196,295	892,623	162,967	389,011	582,787	78,572	248,387	601	19,686
Partnerships with balance sheets .....	16,392	1,202	62,429	9,291,011	5,473,500	2,069,084	858,988	154,036	375,123	533,684	59,692	205,110	601	7,284
Zero assets .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000 .....	3,076	*106	6,670	14,952	167,191	60,842	5,292	4,376	1,561	19,079	3,389	19,549	—	—
\$10,000 under \$25,000 .....	2,794	—	5,774	44,784	180,447	54,748	11,359	5,351	3,687	18,488	11,821	9,078	—	73
\$25,000 under \$50,000 .....	2,889	*106	6,899	110,235	266,826	81,984	18,941	5,545	4,846	41,565	5,070	47,801	—	—
\$50,000 under \$100,000 .....	2,527	*99	5,961	180,866	451,106	114,559	30,526	11,658	15,334	62,128	8,505	28,826	—	665
\$100,000 under \$250,000 .....	2,458	*175	6,897	387,744	554,583	164,530	54,620	18,298	22,611	87,135	13,376	60,259	—	1,502
\$250,000 under \$500,000 .....	1,219	244	8,214	438,704	342,614	117,701	46,828	9,075	25,059	41,528	4,370	11,585	—	1,751
\$500,000 under \$1,000,000 .....	606	127	7,219	442,476	343,005	106,654	51,682	13,013	33,273	63,203	4,989	- 11,694	6	253
\$1,000,000 under \$2,500,000 .....	470	193	8,151	704,282	435,989	163,000	67,212	13,837	59,538	66,929	2,811	- 17,298	458	32
\$2,500,000 under \$5,000,000 .....	177	94	3,352	611,099	357,491	167,828	48,556	7,852	41,545	58,563	3,947	- 9,091	17	264
\$5,000,000 under \$10,000,000 .....	80	37	1,620	538,843	332,755	183,963	41,386	6,057	27,306	37,426	341	- 22,241	—	1,806
\$10,000,000 or more .....	97	21	1,673	5,817,027	2,041,493	853,256	482,588	58,975	140,362	37,640	1,074	88,337	121	937
Partnerships without balance sheets .....	4,025	*115	10,763	—	394,913	127,231	33,636	8,931	13,888	49,103	18,879	43,277	—	12,403
Transportation														
Total.....	16,675	648	52,613	5,035,677	4,440,157	1,681,285	578,825	117,808	280,951	432,094	67,553	467,736	384	3,842
Partnerships with balance sheets .....	13,117	544	43,800	5,035,677	4,070,055	1,565,404	549,237	109,220	271,041	387,468	48,721	436,067	384	3,842
Zero assets .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000 .....	2,161	—	4,646	10,589	134,756	47,796	4,553	3,802	1,502	17,406	2,555	13,710	—	—
\$10,000 under \$25,000 .....	2,469	—	5,037	39,705	177,247	53,608	10,591	5,297	3,271	18,141	11,287	4,249	—	—
\$25,000 under \$50,000 .....	2,459	*106	5,816	92,509	238,536	79,522	17,139	4,258	4,846	30,688	4,938	29,116	—	—
\$50,000 under \$100,000 .....	2,158	—	5,087	150,119	411,032	98,049	28,308	10,688	14,912	59,298	8,505	28,312	—	665
\$100,000 under \$250,000 .....	2,000	*64	4,877	309,021	453,368	137,553	44,185	16,199	18,483	69,914	11,764	42,265	—	1,502
\$250,000 under \$500,000 .....	912	*132	6,051	333,141	247,399	90,859	33,696	5,270	21,721	21,655	1,260	4,663	—	1,668
\$500,000 under \$1,000,000 .....	403	*37	3,819	289,720	265,102	98,402	25,471	9,049	24,824	50,685	4,133	2,338	6	253
\$1,000,000 under \$2,500,000 .....	325	108	6,182	492,031	267,820	83,326	44,977	8,425	43,442	40,043	1,314	3,640	361	—
\$2,500,000 under \$5,000,000 .....	117	63	1,339	409,827	239,797	115,331	27,187	3,928	26,919	42,512	2,436	- 4,400	17	254
\$5,000,000 under \$10,000,000 .....	48	20	452	325,059	240,555	168,987	26,075	2,456	17,728	18,676	169	- 17,374	—	—
\$10,000,000 or more .....	65	15	493	2,583,957	1,394,442	590,971	287,056	39,849	93,392	18,448	360	329,547	—	—
Partnerships without balance sheets .....	3,558	*104	8,813	—	370,103	115,881	29,588	8,588	9,911	44,627	18,832	31,669	—	—
Communication, electric, gas, and sanitary services														
Total.....	3,742	668	20,579	4,255,334	1,428,256	515,010	313,799	45,159	108,060	150,693	11,018	- 219,350	218	15,845
Partnerships with balance sheets .....	3,275	658	18,628	4,255,334	1,403,446	503,660	309,751	44,816	104,082	146,217	10,971	- 230,957	218	3,442
Zero assets .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000 .....	*914	*106	*2,023	*4,362	*32,435	*13,047	*739	*574	*59	*1,673	*834	*5,838	—	—
\$10,000 under \$25,000 .....	*325	—	*737	*5,079	*3,200	*1,140	*768	*54	*416	*346	*534	*4,829	—	*73
\$25,000 under \$50,000 .....	*430	—	*1,082	*17,727	*28,290	*2,462	*1,802	*1,287	—	*10,878	*132	*18,685	—	—
\$50,000 under \$100,000 .....	*369	*99	*874	*30,747	*40,074	*16,510	*2,218	*970	*422	*2,831	—	*514	—	—
\$100,000 under \$250,000 .....	458	*111	2,021	78,723	101,215	26,977	10,435	2,099	4,128	17,221	1,612	17,993	—	—
\$250,000 under \$500,000 .....	307	*112	2,163	105,562	95,215	26,841	13,132	3,805	3,338	19,872	3,110	6,922	—	583
\$500,000 under \$1,000,000 .....	203	*91	3,399	152,756	77,903	7,252	26,211	3,964	8,449	12,518	856	- 14,033	—	—
\$1,000,000 under \$2,500,000 .....	145	86	1,969	212,251	168,168	79,673	22,235	5,412	16,096	26,886	1,497	- 20,938	97	32
\$2,500,000 under \$5,000,000 .....	60	*30	2,013	201,272	117,694	52,498	21,368	3,924	14,626	16,052	1,511	- 4,691	—	10
\$5,000,000 under \$10,000,000 .....	32	17	1,168	213,785	92,200	14,976	15,311	3,601	9,578	18,749	172	- 4,866	—	1,806
\$10,000,000 or more .....	32	6	1,180	3,233,070	647,051	262,284	195,532	19,126	46,970	19,192	713	- 241,210	121	937
Partnerships without balance sheets .....	*466	*11	*1,951	—	*24,810	*11,350	*4,048	*343	*3,978	*4,476	*47	*11,607	—	*12,403
Wholesale and Retail Trade														
Total.....	200,273	7,060	487,363	17,727,123	65,793,083	51,494,185	718,292	893,320	631,344	4,348,068	729,754	2,474,626	10,645	40,442
Partnerships with balance sheets .....	164,143	5,749	403,850	17,727,123	61,106,566	48,036,649	667,139	797,811	592,624	4,015,066	676,022	2,279,057	9,629	29,947
Zero assets .....	*306	—	*612	—	*5,951	*5,438	*261	*309	*155	*633	—	*- 3,104	—	*457
\$1 under \$10,000 .....	37,557	1,498	81,533	152,160	1,687,549	1,121,829	16,114	30,496	9,126	113,840	27,394	90,580	712	1,924
\$10,000 under \$25,000 .....	31,739	*547	73,846	524,916	2,851,819	1,983,894	37,873	54,194	17,914	191,926	76,582	170,836	—	2
\$25,000 under \$50,000 .....	30,478	752	69,928	1,121,731	5,119,518	3,622,068	67,073	96,655	39,415	391,396	89,262	270,218	2,045	918
\$50,000 under \$100,000 .....	28,420	1,179	73,906	2,014,666	7,101,420	5,060,422	96,592	142,345	66,641	612,817	136,598	319,488	418	4,941
\$100,000 under \$250,000 .....	23,997	869	60,766	3,753,792	10,699,060	7,875,742	157,649	186,083	129,715	890,058	162,704	452,657	54	4,090
\$250,000 under \$500,000 .....	7,383	470	23,709	2,540,596	6,965,564	5,164,753	107,066	108,158	87,336	606,773	71,124	275,683	6,018	2,420
\$500,000 under \$1,000,000 .....	2,735	201	9,745	1,856,226	5,115,488	3,987,782	53,939	65,192	56,613	402,996	52,878	210,823	402	2,064
\$1,000,000 under \$2,500,000 .....	1,081	133	5,355	1,586,271	4,354,774	3,478,608	52,651	46,150	50,401	334,909	27,111	139,754	109	6,706
\$2,500,000 under \$5,000,000 .....	256	42	1,573	895,927	3,901,076	3,453,116	21,703	23,154	27,167	161,316	13,683	79,673	66	809
\$5,000,000 under \$10,000,000 .....	132	42	1,521	902,669	2,301,569	1,911,227	32,201	19,888	59,716	119,409	7,754	10,379	- 145	2,808
\$10,000,000 or more .....	58	16	1,358	2,378,169	11,002,778	10,371,771	24,017	25,087	48,425	188,993	10,931	262,070	- 50	2,810
Partnerships without balance sheets .....	36,130	1,311	83,512	—	4,686,516	3,457,536	51,153	95,510	38,721	333,003	53,732	195,569	1,016	10,495

Footnotes at end of table.

Table 5. — Selected Items, by Selected Industries and Size of Total Assets — Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)												
Wholesale and Retail Trade — Continued														
Wholesale trade														
Total.....	32,394	1,336	94,405	6,316,420	28,426,030	24,946,188	184,558	159,907	197,920	861,953	178,331	912,899	7,016	16,726
Partnerships with balance sheets.....	27,633	1,233	82,566	6,316,420	27,441,678	24,164,355	174,372	149,748	190,847	826,564	168,825	846,208	7,016	16,200
Zero assets.....	*106	—	*212	—	—	—	*114	—	—	—	—	*114	—	—
\$1 under \$10,000.....	7,611	*386	16,883	32,618	387,178	256,556	4,570	2,792	3,394	14,541	11,767	14,850	787	1,707
\$10,000 under \$25,000.....	4,959	*208	13,303	84,014	509,096	375,494	5,967	2,558	4,097	14,332	10,688	47,836	—	2
\$25,000 under \$50,000.....	3,427	**	7,664	126,678	727,788	532,392	9,230	6,926	5,420	46,517	13,524	50,863	—	—
\$50,000 under \$100,000.....	4,057	*273	19,261	289,341	1,158,547	918,274	12,736	10,370	8,596	45,920	18,891	60,776	10	3,658
\$100,000 under \$250,000.....	4,008	140	11,597	643,711	2,559,131	2,093,004	26,949	29,167	17,362	104,098	30,034	120,727	36	680
\$250,000 under \$500,000.....	1,779	72	5,563	616,012	2,310,244	1,861,332	26,750	22,525	15,689	130,047	26,758	100,809	6,222	517
\$500,000 under \$1,000,000.....	961	55	3,305	662,825	2,065,731	1,730,484	17,713	17,522	16,111	100,294	20,642	83,743	69	1,006
\$1,000,000 under \$2,500,000.....	455	32	1,894	683,469	2,383,159	2,033,416	18,390	16,845	16,801	106,270	13,686	79,263	47	4,008
\$2,500,000 under \$5,000,000.....	137	29	684	457,917	3,030,859	2,820,375	8,426	10,702	15,339	65,151	8,363	52,824	62	239
\$5,000,000 under \$10,000,000.....	84	25	897	579,400	1,834,064	1,590,550	23,331	11,367	44,352	60,737	4,602	1,510	-145	2,753
\$10,000,000 or more.....	50	12	1,303	2,140,435	10,475,882	9,952,478	20,196	18,974	43,685	138,655	9,870	233,121	-71	1,630
Partnerships without balance sheets.....	4,761	*104	11,839	—	984,352	781,833	10,186	10,159	7,073	35,388	9,506	66,692	—	526
Retail trade: Total														
Total.....	167,826	5,713	392,827	11,388,756	37,307,313	26,502,456	533,502	732,960	433,155	3,481,807	551,065	1,557,947	3,629	23,790
Partnerships with balance sheets.....	136,456	4,506	321,154	11,388,756	33,605,148	23,826,753	492,534	647,610	401,507	3,184,192	506,839	1,429,070	2,613	13,821
Zero assets.....	*200	—	*400	—	*5,951	*5,438	*148	*309	*155	*633	—	*2,990	—	*457
\$1 under \$10,000.....	29,946	1,112	64,649	119,542	1,300,371	865,272	11,544	27,703	5,732	99,299	15,627	75,730	-75	217
\$10,000 under \$25,000.....	26,780	*341	60,544	440,901	2,342,723	1,608,400	31,905	51,636	13,816	177,594	65,893	123,000	—	—
\$25,000 under \$50,000.....	27,051	751	62,264	995,054	4,391,730	3,089,676	57,843	89,729	33,994	344,879	75,739	219,355	2,045	918
\$50,000 under \$100,000.....	24,342	906	54,603	1,723,518	5,933,801	4,134,931	83,787	131,966	57,976	566,857	117,707	258,259	408	1,283
\$100,000 under \$250,000.....	19,972	730	49,134	3,108,341	8,132,507	5,776,626	130,663	156,739	112,288	785,405	132,669	331,585	17	3,410
\$250,000 under \$500,000.....	5,593	391	18,109	1,920,588	4,640,026	3,289,037	80,279	85,596	71,647	476,322	44,366	175,445	-203	1,903
\$500,000 under \$1,000,000.....	1,775	145	6,440	1,193,400	3,049,758	2,257,298	36,226	47,670	40,502	302,702	32,236	127,080	333	1,058
\$1,000,000 under \$2,500,000.....	623	97	3,447	898,251	1,958,111	1,438,981	34,215	29,092	33,600	226,179	13,066	58,777	62	2,772
\$2,500,000 under \$5,000,000.....	119	12	889	438,010	870,217	632,741	13,277	12,453	11,829	96,165	5,320	26,849	4	569
\$5,000,000 under \$10,000,000.....	47	17	622	313,418	453,058	309,060	8,825	8,605	15,229	57,821	3,153	7,032	—	55
\$10,000,000 or more.....	8	4	55	237,734	526,896	419,293	3,821	6,113	4,740	50,338	1,061	28,949	21	1,180
Partnerships without balance sheets.....	31,369	1,207	71,673	—	3,702,165	2,675,703	40,968	85,350	31,648	297,614	44,226	128,877	1,016	9,969
Retail trade: Food stores														
Total.....	20,535	421	45,840	1,350,959	7,341,731	5,877,772	79,072	96,700	52,619	502,382	59,756	280,429	-30	3,893
Partnerships with balance sheets.....	16,419	421	37,076	1,350,959	6,607,507	5,278,180	70,818	85,791	49,692	469,670	56,652	246,966	-30	1,132
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	3,796	*95	7,943	18,603	269,480	214,203	1,560	3,479	832	8,619	1,531	17,355	—	—
\$10,000 under \$25,000.....	2,573	*19	5,262	44,612	342,198	248,511	3,978	5,696	1,454	16,594	4,819	37,125	—	—
\$25,000 under \$50,000.....	3,185	*60	7,576	113,950	801,156	646,885	7,395	9,299	4,195	31,817	8,914	37,838	—	—
\$50,000 under \$100,000.....	3,258	*37	7,034	227,072	999,940	788,501	12,443	13,317	7,686	67,589	12,397	47,846	—	—
\$100,000 under \$250,000.....	2,638	*166	6,322	405,562	1,677,646	1,349,407	18,437	22,049	15,414	110,463	18,512	48,907	—	500
\$250,000 under \$500,000.....	701	*18	2,001	234,022	1,129,513	917,661	10,590	13,653	8,343	87,299	7,100	25,869	—	175
\$500,000 under \$1,000,000.....	198	*20	695	131,473	539,010	433,381	7,408	8,272	6,022	44,610	2,521	12,189	-37	445
\$1,000,000 under \$2,500,000.....	60	*6	195	82,963	305,096	240,663	3,871	3,369	2,738	48,415	657	7,735	7	11
\$2,500,000 under \$5,000,000.....	8	—	38	27,497	178,777	136,279	1,564	3,379	676	17,123	201	5,631	—	—
\$5,000,000 under \$10,000,000.....	*3	**	*11	*65,204	*364,690	*302,692	*3,573	*3,278	*2,332	*37,040	—	*6,471	—	—
\$10,000,000 or more.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets.....	4,115	—	8,764	—	734,224	599,591	8,254	10,909	2,927	32,711	3,104	33,462	—	2,761
Retail trade: Automotive dealers and service stations														
Total.....	22,442	343	50,476	2,085,654	9,970,095	8,404,453	67,107	121,435	88,799	457,344	95,145	272,703	153	5,448
Partnerships with balance sheets.....	18,359	296	41,215	2,085,654	8,767,708	7,412,336	60,926	101,676	83,195	412,344	85,411	244,791	116	3,507
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	2,138	*19	4,579	12,553	245,731	211,607	1,128	2,947	1,210	4,393	2,869	8,078	—	217
\$10,000 under \$25,000.....	3,423	—	8,332	59,635	660,082	561,114	3,613	7,186	2,804	30,816	6,973	18,438	—	—
\$25,000 under \$50,000.....	3,815	*118	8,023	142,846	1,342,636	1,148,945	6,579	17,871	4,057	43,634	11,985	44,833	176	141
\$50,000 under \$100,000.....	4,516	*48	9,669	327,364	1,764,793	1,475,016	11,551	22,980	11,342	75,712	17,335	58,020	-191	126
\$100,000 under \$250,000.....	2,888	*33	6,493	451,406	1,686,270	1,397,021	14,313	20,281	19,673	89,324	23,227	47,533	9	1,916
\$250,000 under \$500,000.....	956	—	2,207	326,221	1,001,834	830,775	10,286	12,863	16,222	48,549	7,241	21,412	105	947
\$500,000 under \$1,000,000.....	460	*60	1,323	305,884	1,016,263	880,215	4,999	8,221	11,623	60,212	10,774	27,028	—	17
\$1,000,000 under \$2,500,000.....	120	*14	370	183,069	649,146	561,151	5,354	5,890	9,924	33,853	2,676	9,484	14	15
\$2,500,000 under \$5,000,000.....	32	—	140	119,643	242,990	210,025	1,855	1,882	2,599	14,739	1,403	3,728	—	122
\$5,000,000 under \$10,000,000.....	9	*5	53	59,653	123,075	104,043	1,104	1,087	3,646	9,772	591	2,908	—	—
\$10,000,000 or more.....	3	**	26	97,581	34,888	32,424	144	469	94	1,340	337	3,328	3	4
Partnerships without balance sheets.....	4,083	*46	9,260	—	1,202,387	992,117	6,181	19,759	5,604	45,000	9,734	27,912	37	1,941

Footnotes at end of table.

Table 5. — Selected Items, by Selected Industries and Size of Total Assets — Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Wholesale and Retail Trade — Continued</b>														
Retail trade: Eating and drinking places														
Total.....	37,284	2,331	95,542	2,526,552	6,822,320	3,280,649	200,359	271,685	120,647	1,440,747	101,871	241,940	1,812	4,315
Partnerships with balance sheets.....	29,831	2,091	77,673	2,526,552	6,059,076	2,866,473	186,075	235,199	108,683	1,279,911	94,103	221,383	1,714	2,859
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	4,770	*303	10,579	17,111	353,987	197,027	3,139	13,138	1,205	59,849	4,410	20,756	—	—
\$10,000 under \$25,000.....	6,105	*197	14,009	99,562	549,891	293,414	9,510	18,880	2,092	94,220	10,230	33,980	—	—
\$25,000 under \$50,000.....	6,513	518	15,838	245,524	886,096	417,721	21,941	34,274	10,275	168,672	17,875	55,508	1,719	—
\$50,000 under \$100,000.....	5,812	403	14,561	414,656	1,205,282	580,740	33,080	53,626	17,937	253,650	25,532	49,184	—	374
\$100,000 under \$250,000.....	4,683	343	12,647	739,904	1,393,118	649,688	50,399	56,120	30,872	308,564	23,335	24,909	13	964
\$250,000 under \$500,000.....	1,482	225	6,668	512,951	835,609	357,449	36,051	31,025	24,076	187,758	6,710	15,554	-129	1
\$500,000 under \$1,000,000.....	309	51	1,970	197,625	409,241	176,937	12,285	14,013	8,499	98,893	3,095	21,657	107	-31
\$1,000,000 under \$2,500,000.....	138	**48	1,167	184,269	254,901	112,321	12,165	8,985	8,273	66,364	1,666	-2,568	4	—
\$2,500,000 under \$5,000,000.....	*10	**	*136	*40,074	*63,640	*24,237	*3,644	*1,907	*1,434	*17,606	*188	*3,971	—	*338
\$5,000,000 under \$10,000,000.....	*8	**4	*98	*74,875	**107,309	**56,938	**3,864	**3,231	**4,019	**24,335	**1,062	**1,569	—	**1,213
\$10,000,000 or more.....	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Partnerships without balance sheets.....	7,453	*240	17,870	—	763,244	414,177	14,285	36,486	11,964	160,836	7,768	20,556	99	1,457
Other retail trade														
Total.....	87,566	2,617	200,970	5,425,591	13,173,167	8,939,582	186,964	243,140	171,090	1,081,334	294,293	762,876	1,694	10,135
Partnerships with balance sheets.....	71,847	1,697	165,190	5,425,591	12,170,858	8,269,764	174,716	224,944	159,937	1,022,267	270,673	715,929	813	6,324
Zero assets.....	*200	—	*400	—	*5,951	*5,438	*148	*309	*155	*633	—	*2,990	—	*457
\$1 under \$10,000.....	19,243	*694	41,548	71,275	431,172	242,436	5,721	8,138	2,488	26,437	6,816	29,540	-75	—
\$10,000 under \$25,000.....	14,679	*124	32,941	237,092	790,552	505,361	14,805	19,874	7,466	35,963	43,871	33,457	—	—
\$25,000 under \$50,000.....	13,538	*55	30,827	492,933	1,361,843	876,126	21,928	28,286	15,467	100,657	36,964	81,176	150	776
\$50,000 under \$100,000.....	10,757	*419	23,339	754,426	1,963,786	1,290,674	26,714	42,044	21,011	169,906	62,444	103,209	599	783
\$100,000 under \$250,000.....	9,763	187	23,672	1,511,469	3,375,473	2,380,511	47,514	58,289	46,329	277,054	67,596	210,235	-4	29
\$250,000 under \$500,000.....	2,455	148	7,233	847,393	1,673,070	1,183,152	23,352	28,055	23,005	152,715	23,315	112,609	-179	780
\$500,000 under \$1,000,000.....	808	*14	2,451	558,419	1,085,244	766,764	11,534	17,164	14,357	98,986	15,846	66,205	263	626
\$1,000,000 under \$2,500,000.....	304	35	1,716	447,949	748,967	524,847	12,825	10,848	12,665	77,547	8,067	44,126	37	2,745
\$2,500,000 under \$5,000,000.....	70	*8	575	250,796	384,810	262,200	6,214	5,285	7,119	46,697	3,529	13,519	4	109
\$5,000,000 under \$10,000,000.....	29	**11	470	180,558	203,157	133,946	3,333	3,928	6,501	23,796	1,804	7,123	—	55
\$10,000,000 or more.....	3	**	19	73,280	146,833	98,311	629	2,725	3,375	11,876	420	17,721	18	-37
Partnerships without balance sheets.....	15,719	*921	35,779	—	1,002,310	669,818	12,248	18,196	11,153	59,067	23,620	46,947	881	3,810
Finance, Insurance, and Real Estate														
Total.....	637,480	122,963	5,566,294	454,530,792	87,133,197	8,978,661	11,608,309	5,267,825	21,549,095	4,109,553	1,079,628	-4,248,776	-54,948	5,885,289
Partnerships with balance sheets.....	581,827	115,113	5,075,506	454,530,792	81,297,725	8,382,123	11,299,593	5,062,870	20,882,714	4,051,681	1,030,179	-5,023,440	-518,715	5,338,904
Zero assets.....	650	*305	3,741	—	18,142	14,398	—	9	126	150	—	-69,142	11,746	28
\$1 under \$10,000.....	42,407	4,736	172,090	171,848	813,394	184,257	24,671	16,452	40,253	31,613	33,086	-100,383	-523	120,458
\$10,000 under \$25,000.....	44,622	4,615	188,387	758,748	793,867	85,964	41,810	60,809	41,804	54,063	9,543	-56,403	-94,471	198,438
\$25,000 under \$50,000.....	62,470	5,838	283,286	2,284,577	852,586	59,352	82,102	58,185	88,319	30,210	15,584	69,724	-70,837	167,409
\$50,000 under \$100,000.....	92,368	8,781	379,427	6,719,434	2,180,228	313,236	236,358	175,069	310,432	83,663	53,004	128,461	-21,462	134,565
\$100,000 under \$250,000.....	132,471	22,169	662,348	21,389,616	4,553,624	569,058	668,112	323,875	881,584	158,021	62,846	61,140	23,568	299,965
\$250,000 under \$500,000.....	80,719	18,606	492,135	28,592,605	5,939,465	736,201	907,385	417,131	1,343,150	165,180	68,465	134,120	13,883	338,182
\$500,000 under \$1,000,000.....	52,412	16,056	456,566	36,871,890	7,403,761	994,480	1,200,806	468,265	1,770,583	229,670	74,201	-340,634	116,623	267,038
\$1,000,000 under \$2,500,000.....	46,058	20,524	561,875	71,629,761	15,255,823	1,646,516	2,631,414	1,129,836	4,137,104	676,790	145,256	-1,497,138	-19,157	572,011
\$2,500,000 under \$5,000,000.....	16,476	7,841	321,090	56,673,632	10,078,276	1,078,736	1,979,186	726,414	3,147,606	500,940	114,062	-1,482,310	40,609	1,480,091
\$5,000,000 under \$10,000,000.....	6,903	3,570	292,984	46,549,078	8,734,881	858,752	1,379,205	553,105	2,440,222	325,040	117,634	-1,325,293	14,019	183,904
\$10,000,000 or more.....	4,270	2,071	1,261,576	182,889,603	24,673,677	1,841,173	2,148,544	1,133,719	6,681,532	1,796,341	336,498	-545,602	-532,714	1,576,819
Partnerships without balance sheets.....	55,653	7,850	490,788	—	5,835,472	597,538	308,716	204,955	666,381	57,874	49,449	774,664	463,767	546,385
Finance: Total														
Total.....	165,969	40,825	2,329,161	175,798,938	23,379,400	33,971	399,447	338,573	4,284,605	1,348,493	462,900	-1,438,934	-114,352	3,567,097
Partnerships with balance sheets.....	148,126	37,245	1,971,018	175,798,938	20,225,205	33,562	391,235	326,431	4,239,050	1,346,450	430,456	-2,118,464	-518,108	3,101,076
Zero assets.....	643	*305	3,727	—	3,120	—	—	—	86	—	—	-69,241	11,746	28
\$1 under \$10,000.....	19,916	3,611	104,145	80,554	145,147	—	3,016	1,767	6,551	1,542	6,498	-220,004	-636	42,010
\$10,000 under \$25,000.....	15,479	2,653	90,809	254,138	112,215	294	1,534	3,421	2,228	1,605	547	-147,934	-94,471	178,560
\$25,000 under \$50,000.....	17,259	2,614	107,013	613,245	120,050	—	2,420	7,569	9,176	1,110	3,373	-76,251	-73,154	150,510
\$50,000 under \$100,000.....	22,233	4,418	143,810	1,675,796	324,670	2,970	7,317	10,349	20,919	4,035	13,761	-11,016	-22,016	73,802
\$100,000 under \$250,000.....	29,383	7,973	203,043	4,649,654	472,959	6,581	18,555	28,878	94,713	10,561	7,548	-325,073	21,048	107,107
\$250,000 under \$500,000.....	17,546	4,975	151,304	6,081,888	632,658	1,419	23,936	18,697	122,106	17,426	14,459	-189,883	13,911	255,130
\$500,000 under \$1,000,000.....	10,855	4,604	187,593	7,667,532	1,307,555	1,866	42,412	28,941	129,145	23,488	24,809	-246,748	115,368	182,455
\$1,000,000 under \$2,500,000.....	8,723	3,554	225,945	13,739,710	2,353,932	7,342	68,185	42,934	373,270	49,968	45,841	-562,296	-47,720	388,028
\$2,500,000 under \$5,000,000.....	3,002	1,217	154,222	10,228,623	1,173,308	1,905	43,130	22,659	218,451	45,251	31,928	-363,608	59,692	175,603
\$5,000,000 under \$10,000,000.....	1,570	691	152,410	10,941,891	2,294,048	711	53,666	28,352	236,059	29,376	33,650	-231,530	4,953	140,581
\$10,000,000 or more.....	1,516	629	446,997	119,865,908	11,285,542	10,473	127,064	132,763	3,026,346	1,162,088	248,041	325,119	-506,829	1,407,262
Partnerships without balance sheets.....	17,843	3,580	358,143	—	3,154,195	410	8,212	12,142	45,556	2,043	32,444	679,530	403,756	466,022

Footnotes at end of table.

Table 5. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Finance, Insurance, and Real Estate — Continued</b>														
<b>Finance: Holding and investment companies</b>														
Total.....	161,471	39,644	2,271,674	126,434,493	10,286,722	19,630	373,616	243,280	2,743,300	279,256	224,842	- 1,045,873	358,639	2,548,972
Partnerships with balance sheets .....	144,217	36,166	1,933,823	126,434,493	8,872,730	19,221	365,533	231,192	2,704,557	277,428	192,397	- 1,713,501	- 46,536	2,085,794
Zero assets .....	643	*305	3,727	—	3,120	—	—	—	86	—	—	- 69,241	11,746	28
\$1 under \$10,000 .....	19,223	3,521	99,737	78,286	115,277	—	3,016	1,716	6,526	36	2,753	- 231,199	- 855	41,921
\$10,000 under \$25,000 .....	14,772	2,259	87,041	241,058	91,788	—	1,394	3,214	2,156	—	547	- 150,018	- 94,559	167,481
\$25,000 under \$50,000 .....	16,856	2,514	106,108	599,912	109,524	—	2,415	7,379	9,162	131	2,487	- 77,094	- 73,154	150,510
\$50,000 under \$100,000 .....	21,769	4,418	142,664	1,640,588	248,360	2,970	6,235	10,034	19,934	791	2,137	- 32,909	- 22,016	73,802
\$100,000 under \$250,000 .....	28,712	7,831	198,719	4,550,202	404,438	5,859	18,276	27,595	75,301	5,190	6,053	- 352,387	22,586	106,608
\$250,000 under \$500,000 .....	17,243	4,913	149,388	5,984,951	570,218	138	23,608	17,732	120,171	9,234	3,328	- 136,429	72,257	196,203
\$500,000 under \$1,000,000 .....	10,747	4,557	180,967	7,576,688	615,468	1,866	41,917	26,955	127,115	18,834	19,013	- 269,605	117,707	182,130
\$1,000,000 under \$2,500,000 .....	8,541	3,489	224,485	13,439,092	984,776	4,368	66,401	35,698	312,359	11,678	38,810	- 497,448	- 68,080	401,321
\$2,500,000 under \$5,000,000 .....	2,867	1,173	153,116	9,723,896	697,198	1,905	41,178	18,248	211,243	10,329	21,613	- 374,369	54,822	165,926
\$5,000,000 under \$10,000,000 .....	1,487	653	151,560	10,360,780	675,142	660	47,205	18,458	215,455	9,689	22,295	- 257,551	1,225	132,597
\$10,000,000 or more .....	1,358	532	436,312	72,239,041	4,357,421	1,456	113,888	64,162	1,605,049	211,516	73,361	734,750	- 68,216	467,269
Partnerships without balance sheets .....	17,254	3,479	337,851	—	1,413,992	410	8,083	12,087	38,743	1,828	32,444	667,628	405,175	463,178
<b>Other finance</b>														
Total.....	4,498	1,181	57,487	49,364,445	13,092,678	14,341	25,831	95,293	1,541,305	1,069,237	238,059	- 393,061	- 472,991	1,018,125
Partnerships with balance sheets .....	3,909	1,079	37,195	49,364,445	11,352,474	14,341	25,702	95,238	1,534,492	1,069,023	238,059	- 404,963	- 471,572	1,015,281
Zero assets .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000 .....	*692	*90	*4,407	*2,267	*29,870	—	—	*50	*25	*1,506	*3,745	*11,196	*219	*89
\$10,000 under \$25,000 .....	707	*394	3,768	13,081	20,427	294	140	207	72	1,605	—	2,084	88	11,080
\$25,000 under \$50,000 .....	*403	*101	*905	*13,333	*10,526	—	*5	*190	*15	*979	*886	*843	—	—
\$50,000 under \$100,000 .....	*464	—	*1,146	*35,208	*76,310	—	*1,083	*315	*984	*3,244	*11,624	*21,893	—	—
\$100,000 under \$250,000 .....	672	*142	4,324	99,452	68,521	722	279	1,383	19,411	5,371	1,494	27,315	- 1,539	500
\$250,000 under \$500,000 .....	303	*62	1,916	96,937	62,440	1,282	328	965	1,936	8,192	11,131	- 53,454	- 58,347	58,927
\$500,000 under \$1,000,000 .....	108	*47	6,626	90,844	692,087	—	496	1,986	2,030	4,654	5,796	- 22,857	- 2,339	324
\$1,000,000 under \$2,500,000 .....	182	65	1,460	300,618	1,369,156	2,974	1,783	7,236	60,911	38,289	7,031	- 64,848	20,361	- 13,292
\$2,500,000 under \$5,000,000 .....	136	44	1,106	504,727	476,110	—	1,952	4,411	7,207	34,922	10,316	10,761	4,871	9,677
\$5,000,000 under \$10,000,000 .....	83	38	850	581,111	1,618,907	51	6,461	9,894	20,604	19,687	11,355	26,021	3,728	7,984
\$10,000,000 or more .....	158	97	10,685	47,626,867	6,928,121	9,017	13,176	68,601	1,421,297	950,572	174,680	- 409,630	- 438,614	939,993
Partnerships without balance sheets .....	589	*102	20,292	—	1,740,204	—	129	55	6,813	215	—	11,903	- 1,419	2,844
<b>Insurance agents, brokers, and service</b>														
Total.....	7,127	*194	24,921	2,837,314	3,116,599	562,009	18,877	32,647	14,365	284,047	64,936	477,313	2,244	7,929
Partnerships with balance sheets .....	6,070	*194	21,511	2,837,314	2,990,394	546,807	18,147	31,254	13,609	267,527	55,981	432,969	2,244	7,929
Zero assets .....	*7	—	*14	—	*15,021	—	*14,398	—	*9	*40	—	*99	—	—
\$1 under \$10,000 .....	2,035	—	4,465	8,162	159,635	69,297	1,294	1,485	1,230	15,386	2,074	32,047	—	3,149
\$10,000 under \$25,000 .....	745	*101	2,097	12,534	35,826	851	717	352	87	5,209	3,938	10,300	—	—
\$25,000 under \$50,000 .....	796	—	2,218	28,993	86,173	7,524	1,561	1,272	147	9,395	8,694	28,216	—	—
\$50,000 under \$100,000 .....	868	—	2,528	64,687	193,767	55,383	2,602	2,874	1,147	35,791	10,045	44,908	—	—
\$100,000 under \$250,000 .....	883	*4	3,311	131,495	206,462	51,910	2,820	3,074	1,388	34,385	12,161	46,988	70	—
\$250,000 under \$500,000 .....	522	*66	1,830	170,622	145,499	31,831	2,514	1,957	1,596	27,873	9,173	31,173	—	1,455
\$500,000 under \$1,000,000 .....	118	*18	1,386	85,547	112,011	37,698	564	1,788	593	19,298	1,277	17,379	735	87
\$1,000,000 under \$2,500,000 .....	56	—	2,003	80,266	141,768	21,993	705	1,296	789	18,731	5,350	51,076	—	- 5
\$2,500,000 under \$5,000,000 .....	*21	*66	*163	*74,335	*89,378	*26,780	*1,840	*1,167	*1,117	*18,943	*2,930	*10,810	—	*4
\$5,000,000 under \$10,000,000 .....	7	**	732	46,015	64,726	31,916	104	1,153	43	4,787	338	- 1,053	9	—
\$10,000,000 or more .....	11	**	764	2,134,659	1,740,107	197,226	3,427	14,825	5,431	77,579	—	161,029	1,431	3,239
Partnerships without balance sheets .....	1,057	—	3,409	—	126,206	15,202	729	1,393	756	16,520	8,955	44,344	—	—
<b>Real estate: Total</b>														
Total.....	464,384	81,943	3,212,213	275,894,540	60,637,022	8,383,681	11,189,986	4,896,605	17,250,125	2,477,013	551,792	- 3,287,155	57,160	2,310,263
Partnerships with balance sheets .....	427,630	77,674	3,082,977	275,894,540	58,081,949	7,801,754	10,890,210	4,705,185	16,630,055	2,437,702	543,742	- 3,337,945	- 2,851	2,229,900
Zero assets .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000 .....	20,456	1,124	63,480	83,132	508,612	114,960	20,361	13,199	32,472	14,684	24,513	87,594	113	75,297
\$10,000 under \$25,000 .....	28,398	1,861	95,481	492,076	645,826	84,819	39,559	57,036	39,489	47,249	5,057	81,232	—	19,877
\$25,000 under \$50,000 .....	44,415	3,224	174,056	1,642,339	646,363	51,827	78,121	49,344	78,995	19,704	3,517	117,759	2,317	16,899
\$50,000 under \$100,000 .....	69,267	4,364	233,089	4,978,951	1,661,792	254,883	226,439	161,846	288,366	43,836	29,198	94,569	554	60,764
\$100,000 under \$250,000 .....	102,204	14,192	455,995	16,608,467	3,874,183	510,567	646,737	291,823	785,484	113,074	43,137	339,225	2,451	192,857
\$250,000 under \$500,000 .....	62,651	13,564	339,001	22,340,095	5,161,307	702,951	880,934	396,477	1,219,448	119,882	44,833	292,831	- 27	81,597
\$500,000 under \$1,000,000 .....	41,439	11,434	267,586	29,118,811	5,984,195	954,916	1,157,830	437,535	1,640,844	186,884	48,115	- 111,265	520	84,496
\$1,000,000 under \$2,500,000 .....	37,280	16,970	333,928	57,809,785	12,760,123	1,617,180	2,562,524	1,065,606	3,763,045	608,092	94,064	- 985,918	28,563	183,988
\$2,500,000 under \$5,000,000 .....	13,453	6,621	166,705	46,370,675	8,815,591	1,050,052	1,934,216	702,588	2,928,039	436,746	79,204	- 1,129,512	- 19,083	1,304,484
\$5,000,000 under \$10,000,000 .....	5,325	2,878	139,841	35,561,172	6,376,106	826,125	1,325,435	523,601	2,204,120	290,877	83,646	- 1,092,710	9,057	43,322
\$10,000,000 or more .....	2,743	1,441	813,816	60,889,036	11,647,853	1,633,474	2,018,053	986,130	3,649,754	556,673	88,457	- 1,031,751	- 27,315	166,318
Partnerships without balance sheets .....	36,754	4,270	129,236	—	2,555,071	581,927	299,776	191,420	620,070	39,311	8,049	50,790	60,011	80,363

Footnotes at end of table.

Table 5. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)												
<b>Finance, Insurance, and Real Estate — Continued</b>														
<b>Real Estate: Operators and lessors of buildings</b>														
Total.....	390,946	70,164	2,822,924	242,444,235	47,236,116	905,929	10,773,849	4,599,876	15,571,594	1,961,064	383,826	- 3,898,031	45,058	1,999,404
Partnerships with balance sheets.....	361,906	66,466	2,724,021	242,444,235	45,574,090	892,380	10,484,310	4,421,939	15,004,029	1,934,818	381,182	- 3,845,930	- 14,549	1,967,623
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	11,573	*673	34,207	52,410	154,533	4,207	17,525	10,271	26,224	2,859	700	17,923	—	8,032
\$10,000 under \$25,000.....	22,482	*1,531	76,203	396,731	356,334	1,963	36,481	51,497	31,693	11,224	687	11,172	—	6,543
\$25,000 under \$50,000.....	38,220	2,507	154,853	1,420,395	430,288	312	73,474	44,129	73,741	2,769	482	66,781	48	10,026
\$50,000 under \$100,000.....	59,457	2,968	191,412	4,284,972	1,178,275	19,279	218,076	144,293	263,961	12,485	6,961	48,672	462	56,647
\$100,000 under \$250,000.....	87,642	11,679	390,053	14,233,372	2,889,896	30,313	608,669	265,962	705,894	86,628	34,401	227,227	2,108	171,925
\$250,000 under \$500,000.....	54,894	11,613	295,055	19,621,792	4,157,707	147,225	854,826	370,266	1,122,035	90,407	27,162	181,185	- 750	71,034
\$500,000 under \$1,000,000.....	35,445	9,684	215,621	24,931,969	4,738,515	240,012	1,117,944	405,531	1,484,172	154,236	35,110	- 198,520	593	49,933
\$1,000,000 under \$2,500,000.....	32,919	15,741	306,531	51,130,995	10,401,413	118,702	2,478,531	1,036,283	3,438,877	538,995	79,113	- 984,215	27,313	131,594
\$2,500,000 under \$5,000,000.....	12,122	6,112	159,860	41,733,393	7,159,551	67,231	1,868,362	667,365	2,702,160	356,502	62,114	- 1,169,225	- 19,506	1,294,147
\$5,000,000 under \$10,000,000.....	4,751	2,646	90,465	31,639,904	5,142,803	110,330	1,288,885	499,051	1,984,153	256,784	69,946	- 1,079,164	3,271	32,141
\$10,000,000 or more.....	2,401	1,311	809,761	52,998,302	8,964,773	152,803	1,921,536	927,310	3,171,118	421,950	64,505	- 967,766	- 28,088	135,601
Partnerships without balance sheets.....	29,040	3,698	98,904	—	1,662,026	13,549	289,539	177,737	567,565	26,247	2,644	- 52,101	59,606	31,781
<b>Real estate: Lessors, other than buildings</b>														
Total.....	30,889	2,584	145,767	7,637,925	1,065,132	143,922	152,823	82,974	230,357	23,166	6,430	194,614	2,007	140,534
Partnerships with balance sheets.....	27,595	2,325	133,457	7,637,925	959,295	119,548	145,779	75,471	220,198	23,066	6,299	158,528	2,007	136,431
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	2,995	*206	11,697	10,015	37,457	1,179	1,340	1,432	218	415	81	24,474	—	46,296
\$10,000 under \$25,000.....	3,077	*89	11,317	53,196	24,567	736	825	2,297	765	23	399	14,575	—	2,520
\$25,000 under \$50,000.....	2,829	—	8,535	106,435	35,341	783	2,201	2,368	1,138	—	—	23,612	- 115	6,308
\$50,000 under \$100,000.....	5,754	*293	20,465	410,940	63,865	6,384	6,202	8,913	9,445	217	756	19,684	91	612
\$100,000 under \$250,000.....	6,262	367	26,924	1,016,137	159,416	9,345	19,681	12,558	20,861	1,712	1,213	55,153	25	9,103
\$250,000 under \$500,000.....	3,139	453	19,626	1,097,802	155,855	15,735	12,754	12,650	25,616	2,417	700	63,400	82	3,259
\$500,000 under \$1,000,000.....	2,183	571	24,823	1,473,177	135,393	11,437	19,324	11,185	36,842	9,314	515	19,759	—	29,344
\$1,000,000 under \$2,500,000.....	996	245	8,062	1,498,043	162,210	46,611	36,115	10,426	47,730	4,405	1,435	- 22,018	1,678	25,840
\$2,500,000 under \$5,000,000.....	164	*67	820	554,542	71,151	8,593	14,686	5,554	17,383	3,267	809	965	- 8	7,289
\$5,000,000 under \$10,000,000.....	55	25	987	373,237	43,797	6,756	9,312	2,825	15,895	1,038	74	- 8,016	328	2,582
\$10,000,000 or more.....	40	9	203	1,044,400	70,244	11,989	23,339	5,264	44,307	258	316	- 33,059	- 74	3,278
Partnerships without balance sheets.....	3,094	*259	12,310	—	105,837	24,374	7,044	7,502	10,159	100	132	36,085	—	4,103
<b>Real estate: Real estate agents, brokers and managers</b>														
Total.....	19,043	3,175	79,768	6,647,233	2,985,239	1,133,669	145,349	87,557	366,359	245,052	75,002	76,110	3,928	41,836
Partnerships with balance sheets.....	16,697	3,056	72,221	6,647,233	2,860,939	1,079,942	143,751	86,590	361,304	237,272	70,818	57,378	3,523	42,280
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	4,407	*108	12,723	17,792	204,954	34,938	1,376	1,170	1,876	10,748	23,402	31,720	113	—
\$10,000 under \$25,000.....	2,022	*38	4,872	30,499	214,065	45,001	1,908	3,015	6,671	32,835	3,971	44,622	—	—
\$25,000 under \$50,000.....	2,126	*517	6,521	73,066	137,417	23,637	1,454	2,395	1,812	15,729	2,735	27,128	2,385	89
\$50,000 under \$100,000.....	778	*221	5,242	47,188	134,716	47,411	1,327	1,366	1,704	21,686	13,428	8,066	—	3,504
\$100,000 under \$250,000.....	3,308	1,003	16,150	542,053	253,255	55,587	13,401	8,095	26,842	20,835	4,583	16,782	83	11,120
\$250,000 under \$500,000.....	1,574	*365	6,994	573,107	224,355	109,212	6,189	5,750	15,176	21,726	8,342	18,317	563	2,949
\$500,000 under \$1,000,000.....	1,162	*339	8,360	868,854	239,022	117,701	16,141	10,934	36,351	11,898	328	- 5,682	16	536
\$1,000,000 under \$2,500,000.....	823	276	6,220	1,249,756	420,340	184,606	26,240	14,915	62,404	23,274	4,809	- 7,629	- 498	19,014
\$2,500,000 under \$5,000,000.....	325	96	2,119	1,159,221	279,244	89,602	32,041	14,299	57,628	26,274	2,762	- 5,959	396	1,609
\$5,000,000 under \$10,000,000.....	114	62	1,651	784,514	267,979	134,262	13,969	7,031	52,225	11,302	733	- 22,308	14	346
\$10,000,000 or more.....	58	31	1,369	1,301,182	485,594	237,984	29,706	17,620	98,615	40,964	5,724	- 47,680	450	3,111
Partnerships without balance sheets.....	2,346	*119	7,547	—	124,299	53,727	1,598	967	5,055	7,780	4,184	18,732	405	- 444
<b>Other real estate</b>														
Total.....	23,706	6,020	163,754	19,165,146	9,350,710	6,200,160	117,964	126,398	1,081,815	247,732	86,533	340,152	6,168	128,489
Partnerships with balance sheets.....	21,432	5,826	153,279	19,165,146	8,687,802	5,709,884	116,369	121,185	1,044,524	242,547	85,444	292,079	6,168	83,565
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	1,481	*137	4,853	2,915	111,669	74,636	121	326	4,153	663	330	13,478	—	20,970
\$10,000 under \$25,000.....	818	*203	3,090	11,650	50,860	37,119	344	226	360	3,167	—	10,862	—	10,814
\$25,000 under \$50,000.....	1,140	*200	4,146	42,443	43,317	27,096	992	451	2,305	1,207	299	238	—	476
\$50,000 under \$100,000.....	3,278	882	15,970	235,850	284,835	181,808	835	7,274	13,257	9,449	8,053	18,147	—	—
\$100,000 under \$250,000.....	4,992	1,144	22,868	816,905	571,617	415,323	4,986	5,207	31,887	3,899	2,941	40,064	235	709
\$250,000 under \$500,000.....	3,044	1,133	17,326	1,047,394	623,390	430,779	7,164	7,812	56,620	5,331	8,629	29,929	77	4,354
\$500,000 under \$1,000,000.....	2,649	840	18,782	1,844,811	871,266	585,765	4,421	9,886	83,480	11,437	12,162	73,178	- 89	4,683
\$1,000,000 under \$2,500,000.....	2,541	707	13,115	3,930,991	1,776,160	1,267,261	21,638	24,002	214,034	41,418	8,707	27,944	69	7,539
\$2,500,000 under \$5,000,000.....	841	346	3,906	2,923,519	1,305,644	884,625	19,127	15,371	150,867	50,703	13,519	44,707	34	1,439
\$5,000,000 under \$10,000,000.....	405	144	46,738	2,763,516	921,527	574,776	13,269	14,695	151,847	21,773	12,892	16,778	5,444	8,254
\$10,000,000 or more.....	243	89	2,482	5,545,152	2,127,417	1,230,698	43,473	35,936	335,715	93,501	17,911	16,755	396	24,327
Partnerships without balance sheets.....	2,274	194	10,476	—	662,909	490,276	1,595	5,213	37,291	5,184	1,089	48,073	—	44,923

Footnotes at end of table.



Table 5. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Services														
Total.....	263,400	16,158	938,027	45,509,719	58,626,801	8,714,538	4,137,512	1,706,247	2,478,040	13,560,867	1,981,433	12,424,161	28,347	105,540
Partnerships with balance sheets.....	222,325	13,718	831,424	45,509,719	55,633,456	8,050,744	4,059,795	1,639,211	2,423,624	13,129,573	1,857,815	11,590,221	28,075	94,942
Zero assets.....	*193	—	*475	—	*57,859	*827	—	*244	*13,843	*2,747	—	*21,650	—	—
\$1 under \$10,000.....	78,133	2,529	206,410	293,972	3,784,833	633,527	61,969	71,577	26,359	553,438	274,468	1,195,367	667	10,030
\$10,000 under \$25,000.....	40,186	1,167	99,290	666,468	3,858,518	713,470	109,993	72,409	27,328	627,586	220,301	1,146,631	-237	1,417
\$25,000 under \$50,000.....	33,653	813	108,780	1,220,006	4,484,348	715,509	164,147	104,593	66,262	774,174	162,602	1,474,389	844	840
\$50,000 under \$100,000.....	24,208	1,014	75,594	1,752,837	4,773,853	827,874	180,038	111,966	81,909	955,949	203,203	1,339,026	128	2,299
\$100,000 under \$250,000.....	22,651	2,288	89,952	3,546,430	6,512,872	955,563	344,652	171,895	154,430	1,381,667	265,015	1,741,679	-242	11,494
\$250,000 under \$500,000.....	10,297	1,548	54,295	3,603,926	4,148,434	527,310	343,708	128,886	174,356	940,852	137,086	932,222	3,518	13,373
\$500,000 under \$1,000,000.....	5,947	1,547	54,418	4,215,942	4,854,112	728,103	379,309	164,675	229,559	1,140,468	110,389	940,164	12,540	10,618
\$1,000,000 under \$2,500,000.....	4,470	1,608	62,969	6,986,431	5,774,759	709,506	647,462	214,712	387,748	1,511,314	102,845	927,929	735	35,860
\$2,500,000 under \$5,000,000.....	1,446	710	27,468	4,866,203	3,945,030	491,997	392,262	143,283	243,343	1,133,865	67,560	616,798	1,040	4,875
\$5,000,000 under \$10,000,000.....	670	302	20,502	4,590,348	3,612,981	509,113	374,970	130,492	274,834	1,064,863	61,282	319,215	6,040	1,918
\$10,000,000 or more.....	471	194	31,269	13,747,156	9,826,058	1,237,944	1,061,284	324,480	743,652	3,042,651	252,863	935,151	3,040	2,218
Partnerships without balance sheets.....	41,075	2,440	106,604	—	2,993,346	663,794	77,717	67,036	54,416	431,294	123,618	833,940	272	10,598
Hotels and other lodging places														
Total.....	16,040	2,546	89,597	13,702,852	7,014,224	1,391,844	763,095	384,415	942,425	1,434,281	67,821	-11,400	13,020	23,484
Partnerships with balance sheets.....	14,105	2,539	82,102	13,702,852	6,885,931	1,372,329	748,923	374,650	929,887	1,413,495	66,931	-6,332	13,020	20,776
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	*841	—	*2,078	*4,410	*47,995	*2,647	*4,657	*3,577	*5,961	*4,589	—	*1,222	—	—
\$10,000 under \$25,000.....	*443	*7	*1,435	*8,666	*11,159	*295	*1,481	*963	*373	*1,967	—	*5,033	—	—
\$25,000 under \$50,000.....	1,156	—	2,508	43,995	41,102	3,517	2,401	2,301	2,066	7,138	—	5,939	—	—
\$50,000 under \$100,000.....	1,546	*5	3,687	112,754	121,463	14,144	13,987	7,540	6,664	17,965	2,752	-3,803	—	—
\$100,000 under \$250,000.....	2,852	380	11,263	497,679	308,768	25,212	34,889	16,401	22,779	48,267	6,984	34,750	9	3,409
\$250,000 under \$500,000.....	2,756	385	12,889	965,792	419,527	49,310	51,762	25,124	50,489	72,866	3,593	15,981	—	981
\$500,000 under \$1,000,000.....	1,748	513	12,833	1,260,920	711,527	39,726	79,231	36,410	83,771	135,876	12,128	77,059	12,834	4,912
\$1,000,000 under \$2,500,000.....	1,766	667	17,817	2,753,683	1,204,453	191,958	148,563	74,164	188,745	261,950	20,277	-28,818	80	4,774
\$2,500,000 under \$5,000,000.....	512	299	7,507	1,696,437	918,244	219,662	98,144	48,191	121,103	201,220	3,639	15,117	-41	4,170
\$5,000,000 under \$10,000,000.....	281	169	6,663	1,820,494	956,914	242,443	109,878	49,839	152,901	226,614	7,956	-74,619	138	1,800
\$10,000,000 or more.....	204	116	3,422	4,438,022	2,144,780	583,416	213,930	110,139	295,035	435,043	9,603	-54,193	—	730
Partnerships without balance sheets.....	1,934	*7	7,495	—	128,293	19,515	14,172	9,766	12,537	20,787	890	-5,069	—	2,708
Personal services														
Total.....	25,607	968	57,187	826,762	1,661,812	372,184	81,303	54,300	32,935	393,804	102,997	222,839	75	2,540
Partnerships with balance sheets.....	22,357	864	50,548	826,762	1,542,619	348,575	77,616	51,754	32,298	373,752	90,815	201,176	75	1,558
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	12,456	*409	25,738	49,191	383,554	72,671	8,956	10,046	1,971	88,150	43,382	74,560	54	—
\$10,000 under \$25,000.....	3,843	*200	8,763	60,757	197,218	46,036	9,140	6,434	3,323	57,009	17,613	25,068	—	1,430
\$25,000 under \$50,000.....	2,826	*17	5,777	98,452	233,900	48,746	11,728	8,523	3,804	54,466	10,610	31,954	—	—
\$50,000 under \$100,000.....	1,830	*101	4,825	134,538	208,462	49,290	11,649	7,704	4,579	53,279	11,724	19,129	—	—
\$100,000 under \$250,000.....	984	*94	2,589	153,612	163,078	37,247	14,956	5,436	6,651	29,329	1,802	14,634	—	—
\$250,000 under \$500,000.....	250	—	720	92,742	96,300	24,004	4,554	3,264	2,485	24,744	2,887	17,683	—	—
\$500,000 under \$1,000,000.....	122	*18	1,045	86,223	124,134	33,217	5,822	4,817	2,603	25,797	1,317	14,607	-80	130
\$1,000,000 under \$2,500,000.....	*36	*21	*373	*46,719	*70,045	*14,585	*4,253	*2,664	*2,014	*25,082	*523	*4,868	*101	—
\$2,500,000 under \$5,000,000.....	3	..	29	12,225	28,046	6,963	1,642	1,057	555	8,797	592	2,588	—	—
\$5,000,000 under \$10,000,000.....	*7	*4	*690	*90,302	*37,882	*15,817	*4,915	*1,808	*4,313	*7,099	*367	*3,916	—	*2
\$10,000,000 or more.....	..	..	..	..	..	..	..	..	..	..	..	..	—	..
Partnerships without balance sheets.....	3,250	*104	6,639	—	119,193	23,609	3,687	2,546	637	20,052	12,182	21,663	—	982
Business services														
Total.....	51,277	4,725	191,283	12,776,972	5,256,460	957,534	1,768,358	91,951	695,471	711,240	161,762	63,531	5,838	20,147
Partnerships with balance sheets.....	44,856	4,037	176,484	12,776,972	5,042,829	886,073	1,756,476	88,143	689,786	689,518	152,242	1,642	5,636	20,147
Zero assets.....	*36	—	*90	—	*25,516	—	—	—	*13,843	—	—	*3,849	—	—
\$1 under \$10,000.....	16,965	*817	39,917	53,623	482,354	90,257	9,220	8,131	1,775	78,533	43,490	148,895	37	—
\$10,000 under \$25,000.....	7,327	*506	18,263	124,206	404,751	129,246	21,903	8,084	5,060	76,033	31,153	56,590	-656	-28
\$25,000 under \$50,000.....	5,589	*220	18,524	202,158	399,609	76,351	40,882	11,002	13,918	63,028	9,349	107,806	183	-3,741
\$50,000 under \$100,000.....	4,417	*376	14,773	327,987	321,566	90,857	56,436	5,386	19,172	52,316	5,120	34,115	-8	-93
\$100,000 under \$250,000.....	5,071	489	18,500	769,630	541,194	101,089	126,099	12,782	39,356	77,240	12,944	-44,259	48	5,232
\$250,000 under \$500,000.....	2,576	482	11,697	907,310	492,218	94,436	165,750	10,587	48,077	96,409	8,158	58,585	13	2,962
\$500,000 under \$1,000,000.....	1,279	446	10,883	875,110	488,413	73,070	158,254	8,468	48,943	59,924	11,352	42,983	37	1,323
\$1,000,000 under \$2,500,000.....	914	397	18,575	1,438,532	580,439	113,538	298,130	9,417	58,958	50,560	9,098	-24,046	2,460	15,270
\$2,500,000 under \$5,000,000.....	384	205	9,035	1,273,162	319,228	27,322	200,703	4,047	42,632	49,477	9,191	-33,347	9	-1,754
\$5,000,000 under \$10,000,000.....	162	66	4,907	1,124,559	285,527	19,564	158,672	2,740	66,228	31,962	9,776	-59,587	516	771
\$10,000,000 or more.....	136	35	11,321	5,680,695	702,015	70,342	520,427	7,500	331,825	54,036	2,610	-287,942	2,998	205
Partnerships without balance sheets.....	6,421	688	14,800	—	213,631	71,461	11,882	3,809	5,685	21,722	9,520	61,889	201	—

Footnotes at end of table.

**Table 5.—Selected Items, by Selected Industries and Size of Total Assets—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)												
Services — Continued														
Automobile repair and services														
Total.....	22,752	1,119	54,729	1,594,942	2,415,045	1,088,780	180,776	68,002	109,627	323,070	83,380	197,708	143	4,212
Partnerships with balance sheets.....	19,239	1,016	47,010	1,594,942	2,114,675	961,418	167,248	59,154	103,463	286,242	68,726	156,973	143	3,729
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	5,259	*196	11,090	21,678	261,847	132,514	4,951	4,051	1,864	15,666	9,115	51,251	44	400
\$10,000 under \$25,000.....	3,940	—	8,407	67,400	293,828	136,556	8,550	4,588	1,794	35,197	7,018	48,250	—	—
\$25,000 under \$50,000.....	4,776	*138	11,343	175,814	480,487	233,714	24,055	13,181	7,679	65,027	24,779	55,094	—	—
\$50,000 under \$100,000.....	2,772	*116	5,717	205,101	338,661	201,218	11,503	7,870	6,274	52,675	9,954	32,845	—	—
\$100,000 under \$250,000.....	1,467	*272	3,685	242,771	306,015	152,426	17,930	8,596	7,986	50,622	10,065	24,990	—	—
\$250,000 under \$500,000.....	540	*132	1,834	188,070	157,945	62,202	23,631	3,886	12,779	20,225	4,788	933	44	83
\$500,000 under \$1,000,000.....	297	*85	3,624	213,946	60,595	5,495	16,686	7,077	24,969	9,955	889	-36,050	—	—
\$1,000,000 under \$2,500,000.....	133	56	927	209,114	117,176	30,047	17,915	5,890	17,058	17,745	493	-1,944	51	2,991
\$2,500,000 under \$5,000,000.....	*35	*14	*200	*125,484	*44,606	*1,330	*15,179	*1,919	*11,391	*8,332	*783	*-10,734	—	—
\$5,000,000 under \$10,000,000.....	*20	*5	*183	*145,563	*53,515	*5,916	*26,947	*2,097	*11,667	*10,799	*843	*-7,662	*4	*256
\$10,000,000 or more.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Partnerships without balance sheets.....	3,513	*104	7,720	—	300,370	127,362	13,528	8,847	6,165	36,828	14,653	40,735	—	483
Amusement and recreation services, including motion pictures														
Total.....	19,461	2,191	89,761	4,058,805	3,632,958	1,027,322	602,541	123,814	200,662	715,751	59,814	-220,065	1,956	11,355
Partnerships with balance sheets.....	14,752	1,871	75,458	4,058,805	3,547,032	1,002,135	594,360	122,473	196,884	708,994	59,725	-221,702	1,899	7,449
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	5,389	*106	15,010	23,887	177,381	46,957	11,448	3,280	3,980	24,900	10,788	1,886	532	647
\$10,000 under \$25,000.....	2,207	*224	6,759	36,809	74,652	18,588	19,763	2,100	1,154	5,993	2,098	-14,106	—	—
\$25,000 under \$50,000.....	1,646	*197	7,909	60,324	57,444	11,376	8,030	2,079	1,469	2,685	553	9,811	—	—
\$50,000 under \$100,000.....	1,532	*120	7,152	102,736	179,224	39,160	10,831	6,057	3,583	39,196	5,663	11,744	—	—
\$100,000 under \$250,000.....	1,656	293	9,582	283,530	374,277	120,371	44,453	9,266	16,455	52,181	8,065	36,022	22	19
\$250,000 under \$500,000.....	908	250	7,163	317,280	317,144	51,244	37,406	15,828	12,211	67,818	5,185	-22,194	—	2,898
\$500,000 under \$1,000,000.....	682	330	7,307	481,079	427,350	127,856	60,068	14,137	25,440	80,882	5,721	-33,065	—	7
\$1,000,000 under \$2,500,000.....	528	245	8,860	804,876	529,252	92,445	108,618	22,255	58,101	160,387	5,574	-100,804	48	2,067
\$2,500,000 under \$5,000,000.....	97	52	2,693	341,448	285,663	81,026	30,628	9,604	16,045	81,055	3,155	-1,603	1,090	1,330
\$5,000,000 under \$10,000,000.....	56	26	1,860	386,340	252,936	101,308	48,534	7,039	16,554	61,884	1,655	-54,982	241	200
\$10,000,000 or more.....	50	27	1,162	1,220,496	871,709	311,805	214,581	30,828	43,892	132,215	11,268	-54,412	-34	282
Partnerships without balance sheets.....	4,709	*320	14,303	—	85,926	25,187	8,181	1,341	3,778	6,757	90	1,638	57	3,905
Medical and health services														
Total.....	23,241	837	83,026	2,778,278	9,581,687	530,235	175,325	245,204	147,238	2,456,486	304,124	3,037,490	188	2,464
Partnerships with balance sheets.....	20,688	631	74,844	2,778,278	9,068,094	509,175	172,154	237,804	145,055	2,389,009	264,716	2,822,925	188	2,464
Zero assets.....	*56	—	*184	—	*22,667	*827	—	*244	—	*2,747	—	*15,604	—	—
\$1 under \$10,000.....	5,201	*22	14,165	23,081	653,717	21,284	3,327	9,951	1,244	93,831	69,426	277,316	—	—
\$10,000 under \$25,000.....	5,431	—	12,980	87,742	1,032,853	64,470	12,170	14,402	3,136	137,269	47,400	470,568	—	—
\$25,000 under \$50,000.....	3,227	*18	8,672	113,082	831,388	43,820	10,889	13,729	3,427	136,527	20,856	414,727	—	-69
\$50,000 under \$100,000.....	3,052	*18	8,793	220,428	1,059,743	61,598	23,498	22,112	12,779	203,724	38,068	403,880	74	—
\$100,000 under \$250,000.....	2,197	*207	8,112	329,065	1,051,461	74,058	26,716	29,130	17,959	255,192	20,989	376,831	92	388
\$250,000 under \$500,000.....	633	*35	4,829	218,520	762,036	30,257	19,796	22,720	10,846	204,535	13,546	207,448	—	76
\$500,000 under \$1,000,000.....	381	99	5,119	266,231	778,372	58,916	17,750	37,503	15,545	270,820	12,374	145,124	—	—
\$1,000,000 under \$2,500,000.....	312	113	4,411	517,946	709,496	79,501	22,550	28,582	31,820	231,598	8,041	119,230	—	1,714
\$2,500,000 under \$5,000,000.....	150	99	2,170	522,855	459,761	53,028	17,019	21,031	27,417	189,586	18,370	13,622	2	69
\$5,000,000 under \$10,000,000.....	35	13	1,323	230,715	380,774	18,001	9,852	12,822	11,064	142,761	15,647	45,623	20	287
\$10,000,000 or more.....	13	6	4,086	248,614	1,325,827	3,414	8,586	25,579	10,219	520,421	—	332,952	—	—
Partnerships without balance sheets.....	2,554	*206	8,182	—	513,592	21,059	3,171	7,400	2,183	67,477	39,407	214,566	—	—
Legal services														
Total.....	29,524	*24	118,113	2,980,617	14,125,458	122,121	222,170	336,759	75,977	3,400,667	362,743	6,596,160	385	8,768
Partnerships with balance sheets.....	25,965	*24	107,614	2,980,617	13,514,186	116,181	216,274	324,059	74,551	3,268,439	358,087	6,293,232	385	8,766
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	8,272	—	20,307	35,065	839,350	3,989	6,140	15,315	3,068	137,129	34,781	410,900	—	—
\$10,000 under \$25,000.....	5,109	*18	13,529	87,539	856,887	38,375	10,960	4,027	135,049	64,357	372,956	26	—	—
\$25,000 under \$50,000.....	4,903	—	14,460	176,631	1,249,088	18,033	21,372	21,637	6,318	219,131	29,432	605,286	7	106
\$50,000 under \$100,000.....	3,069	—	13,225	226,233	1,234,335	18,245	23,021	24,027	7,737	254,360	36,994	594,430	—	13
\$100,000 under \$250,000.....	2,858	*5	16,495	449,690	1,906,479	22,606	29,200	40,945	11,276	403,960	49,890	953,797	-22	236
\$250,000 under \$500,000.....	798	**	6,344	273,918	1,138,733	6,215	16,175	24,382	5,922	259,793	42,200	547,841	-6	297
\$500,000 under \$1,000,000.....	485	**	6,144	334,409	1,254,940	5,056	23,920	32,002	7,907	328,221	20,629	596,908	-15	228
\$1,000,000 under \$2,500,000.....	295	**	7,972	468,863	1,846,414	1,101	31,106	52,037	11,312	532,532	29,502	841,417	439	6,740
\$2,500,000 under \$5,000,000.....	112	**	4,780	377,358	1,468,720	2,100	24,265	42,308	8,143	464,558	23,328	636,333	-22	839
\$5,000,000 under \$10,000,000.....	49	—	2,912	327,316	1,101,697	462	17,862	37,326	5,950	358,941	17,857	466,537	-24	344
\$10,000,000 or more.....	16	—	1,447	223,594	617,541	—	12,254	19,737	2,892	174,766	9,115	266,827	2	-36
Partnerships without balance sheets.....	3,558	—	10,500	—	611,272	5,940	5,896	12,700	1,425	132,228	4,656	302,928	—	1

Footnotes at end of table.

Table 5. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Accounting, auditing, and bookkeeping services														
Total.....	13,011	*99	65,837	1,617,546	7,077,452	81,948	112,525	214,862	62,654	2,707,262	567,207	1,672,708	417	1,155
Partnerships with balance sheets.....	11,946	*99	63,137	1,617,546	6,940,494	72,140	109,846	210,883	60,706	2,669,935	555,042	1,634,876	417	1,155
Zero assets.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000.....	4,186	*99	9,379	13,274	174,576	8,529	2,475	4,631	621	34,492	24,825	48,732	—	—
\$10,000 under \$25,000.....	1,993	—	4,695	32,773	277,002	1,018	4,874	9,119	1,842	77,827	13,709	88,847	394	( <sup>2</sup> )
\$25,000 under \$50,000.....	2,296	—	22,062	82,009	504,631	3,831	9,950	12,473	4,318	133,935	46,636	155,399	32	- 15
\$50,000 under \$100,000.....	1,333	—	4,629	93,333	497,131	10,678	12,003	12,478	6,472	143,055	53,851	146,663	62	88
\$100,000 under \$250,000.....	1,447	—	6,089	225,204	876,614	17,971	20,707	25,552	8,982	287,169	113,461	221,230	- 20	615
\$250,000 under \$500,000.....	437	—	2,192	137,140	355,702	7,541	8,044	10,747	5,182	125,791	46,090	81,515	- 87	11
\$500,000 under \$1,000,000.....	163	—	1,937	116,112	312,372	926	4,754	8,949	5,418	112,044	24,737	85,936	—	201
\$1,000,000 under \$2,500,000.....	66	—	1,279	92,347	239,672	11,102	3,284	6,528	2,788	84,203	13,870	67,338	35	—
\$2,500,000 under \$5,000,000.....	6	—	217	22,870	85,604	10,544	1,040	2,431	582	29,539	1,384	23,385	—	13
\$5,000,000 under \$10,000,000.....	4	—	1,424	23,448	64,778	—	720	2,066	892	27,447	3,810	16,376	—	79
\$10,000,000 or more.....	14	—	9,235	779,036	3,552,412	—	42,096	115,909	23,608	1,614,433	212,668	699,454	—	162
Partnerships without balance sheets.....	1,065	—	2,700	—	136,958	9,808	2,679	3,979	1,948	37,327	12,166	37,832	—	—
Other services														
Total.....	62,487	3,649	188,493	5,172,947	7,861,707	3,142,570	231,419	186,939	211,052	1,418,306	271,586	665,189	6,324	31,415
Partnerships with balance sheets.....	48,417	2,638	154,226	5,172,947	6,977,596	2,782,717	216,897	170,293	190,994	1,330,189	241,531	707,431	6,311	28,898
Zero assets.....	*101	—	*201	—	*9,676	—	—	—	—	—	—	*2,198	—	—
\$1 under \$10,000.....	19,583	*880	68,726	69,764	763,880	254,679	10,794	12,593	5,875	78,149	38,661	182,604	—	8,983
\$10,000 under \$25,000.....	9,892	*211	24,459	160,577	710,169	278,886	21,154	12,380	6,618	101,242	36,953	93,425	—	15
\$25,000 under \$50,000.....	7,233	*222	17,525	267,541	686,699	276,121	34,939	19,668	23,263	92,239	20,588	88,373	623	4,559
\$50,000 under \$100,000.....	4,656	*278	12,794	329,727	813,269	342,684	17,108	18,792	14,651	139,379	39,078	100,024	—	2,290
\$100,000 under \$250,000.....	4,117	551	13,639	595,248	984,986	404,582	29,804	23,787	22,986	177,709	40,816	123,684	- 372	1,595
\$250,000 under \$500,000.....	1,399	264	6,627	503,154	408,827	202,100	16,591	12,351	26,564	68,871	10,637	24,430	3,554	6,066
\$500,000 under \$1,000,000.....	791	*57	5,526	581,912	696,409	383,842	12,824	15,308	14,963	116,950	21,243	46,661	- 236	3,817
\$1,000,000 under \$2,500,000.....	422	108	2,755	652,350	477,812	175,230	13,043	13,176	19,152	147,256	15,467	50,687	- 2,479	2,303
\$2,500,000 under \$5,000,000.....	148	*38	837	514,363	335,157	90,022	13,642	12,694	15,476	101,302	7,120	- 26,563	3	210
\$5,000,000 under \$10,000,000.....	60	21	721	427,618	495,716	106,836	6,762	16,041	11,254	200,699	3,422	- 14,463	5,149	- 1,808
\$10,000,000 or more.....	34	6	415	1,070,692	595,016	267,733	40,238	13,503	30,192	108,393	7,548	38,372	69	867
Partnerships without balance sheets.....	14,070	*1,012	34,267	—	884,111	359,853	14,521	16,646	20,059	88,117	30,055	157,758	14	2,518

\*This estimate should be used with caution because of the small number of sample returns on which it was based.

\*Identifies (a) size classes for which data were deleted to avoid disclosure of information for specific partnerships and (b) combined frequencies or amounts which include the data thus deleted from another size class.

\*Total receipts for Finance, insurance, and real estate, and Business receipts for all other industries.

\*Less than \$500.

NOTE: "Farms not allocable," "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Detail may not add to total due to rounding.

Table 6. — Selected Items, by States

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>United States, Total.....</b>	<b>1,379,654</b>	<b>170,336</b>	<b>8,419,899</b>	<b>597,503,923</b>	<b>285,967,243</b>	<b>113,885,668</b>	<b>21,576,190</b>	<b>9,553,145</b>	<b>28,362,386</b>	<b>29,332,070</b>	<b>4,746,253</b>	<b>8,248,656</b>	<b>- 4,528</b>	<b>6,386,412</b>
Alabama.....	14,536	545	61,560	3,817,256	2,767,116	1,353,882	199,161	60,718	201,242	247,335	35,190	266,815	10,643	19,166
Alaska.....	4,142	227	15,161	1,107,133	583,472	297,470	38,507	9,773	38,966	86,984	12,729	2,792	4	7,191
Arizona.....	19,989	2,654	127,416	8,523,179	3,737,382	1,793,412	315,332	121,930	392,319	376,022	46,471	19,255	2,824	46,134
Arkansas.....	11,092	819	37,876	2,534,731	1,553,915	751,838	106,735	36,215	97,520	140,219	31,055	122,247	- 3,748	6,020
California.....	226,811	49,442	1,634,262	107,578,025	47,614,308	18,637,697	3,819,002	1,296,243	5,190,594	5,074,076	843,883	2,048,312	- 638,845	1,404,426
Colorado.....	28,122	3,906	334,789	27,862,280	5,762,222	2,226,355	369,371	132,180	1,162,875	409,803	97,624	- 110,581	22,483	120,469
Connecticut.....	21,681	1,501	97,145	9,037,898	3,477,058	1,052,426	465,084	131,933	379,239	329,980	79,810	- 26,164	- 1,218	44,967
Delaware.....	2,679	103	15,383	2,896,205	684,194	332,247	127,041	14,784	74,358	61,082	12,395	- 31,786	676	9,199
District of Columbia.....	6,802	2,066	46,777	8,482,245	2,152,816	305,724	275,880	111,416	353,756	269,752	17,237	206,304	6,967	16,405
Florida.....	51,835	5,579	776,762	21,889,536	10,954,537	4,187,231	767,065	394,150	1,023,427	1,058,950	157,310	730,595	- 113,827	460,368
Georgia.....	24,172	2,435	106,742	7,447,467	4,209,538	1,745,097	339,044	116,450	371,895	497,362	72,832	329,850	13,120	28,009
Hawaii.....	8,061	1,378	65,091	3,508,825	1,642,064	576,358	78,431	15,229	173,021	15,229	180,994	3,525	77,194	77,194
Idaho.....	7,657	949	25,896	2,150,158	1,629,060	1,067,023	83,498	25,008	94,957	162,478	31,678	43,249	- 362	5,585
Illinois.....	70,314	8,365	439,918	29,334,120	14,874,853	5,066,340	1,245,878	648,322	1,517,980	1,933,678	238,975	477,809	- 74,543	401,389
Indiana.....	19,670	1,752	83,306	5,654,394	3,458,206	1,361,024	259,996	109,738	309,823	394,489	42,242	382,506	- 1,768	25,694
Iowa.....	20,371	827	122,627	3,676,618	4,033,686	1,870,697	166,206	67,687	204,083	235,620	50,435	177,161	- 20,354	10,806
Kansas.....	15,091	847	51,262	3,511,330	2,730,745	1,380,661	164,609	71,733	194,010	208,690	28,238	265,263	1,539	19,800
Kentucky.....	19,216	1,040	55,648	2,922,951	2,891,109	1,535,173	183,243	72,114	147,419	259,630	53,808	245,598	6,509	16,892
Louisiana.....	16,939	1,064	74,365	6,603,475	4,149,727	1,645,837	282,789	98,084	331,147	501,229	83,185	68,130	2,420	21,345
Maine.....	3,940	492	16,089	911,706	570,382	240,093	41,670	24,055	56,791	69,911	13,321	31,069	881	6,972
Maryland.....	22,662	4,125	146,693	8,925,893	4,031,399	1,449,697	337,932	161,705	500,325	501,527	56,549	157,412	- 38,131	119,603
Massachusetts.....	20,096	4,148	122,361	10,587,928	5,131,699	1,234,849	587,339	387,680	894,068	482,873	55,876	46,834	18,026	29,392
Michigan.....	46,571	4,873	267,939	15,180,466	6,979,474	2,539,468	695,580	364,267	823,233	627,592	148,635	475,967	2,598	188,461
Minnesota.....	28,494	2,217	147,988	7,068,221	3,821,382	1,489,226	330,282	156,904	382,788	325,860	62,400	48,608	2,300	38,646
Mississippi.....	12,449	805	39,263	2,090,317	2,262,918	1,246,825	141,096	50,241	98,178	205,973	46,251	224,195	442	11,865
Missouri.....	24,765	1,407	109,613	6,853,684	10,254,795	8,106,212	265,789	97,073	318,525	352,218	58,782	404,801	- 16,596	50,141
Montana.....	9,516	523	40,901	1,966,611	895,102	316,282	89,957	30,219	104,598	93,073	14,781	82,505	852	7,113
Nebraska.....	11,545	645	41,851	2,755,784	2,495,312	1,493,644	160,407	104,914	160,135	179,856	21,340	186,564	136	14,914
Nevada.....	7,794	1,660	39,853	2,968,459	1,270,950	466,460	117,780	49,165	165,287	194,015	37,256	- 14,019	3,716	29,484
New Hampshire.....	4,367	373	13,332	703,027	513,341	232,514	32,703	21,141	42,960	54,810	7,436	- 9,904	- 11	5,298
New Jersey.....	40,296	3,262	212,014	16,205,768	6,882,298	2,274,025	618,061	339,119	848,226	666,311	131,261	- 79,214	38,655	108,625
New Mexico.....	7,772	2,254	33,942	1,788,942	1,254,945	801,983	78,989	22,179	83,690	88,603	11,948	14,618	5,219	10,475
New York.....	91,616	9,310	570,272	97,716,587	34,583,928	6,286,992	2,221,140	1,662,803	4,474,352	4,566,630	623,998	519,847	660,366	905,056
North Carolina.....	27,915	2,293	106,629	5,521,664	4,050,194	2,194,639	236,746	82,982	232,880	610,687	84,355	391,148	2,865	17,535
North Dakota.....	5,947	143	24,077	1,705,873	779,239	330,194	124,545	22,475	112,895	47,160	15,749	34,101	1,043	20,929
Ohio.....	48,269	5,152	213,914	17,910,854	9,447,807	3,924,411	808,224	310,541	960,755	1,078,638	161,362	566,621	- 821	80,479
Oklahoma.....	21,864	2,695	145,130	6,551,851	5,798,175	3,242,825	260,078	117,683	257,453	338,093	52,015	- 266,132	2,146	15,893
Oregon.....	23,167	1,286	77,848	7,305,604	4,246,161	1,888,414	141,201	314,239	436,743	103,665	140,996	6,437	15,479	15,479
Pennsylvania.....	54,964	4,800	368,287	18,298,075	11,639,372	5,297,064	741,542	351,274	795,354	1,297,916	237,480	225,016	10,039	67,402
Rhode Island.....	4,040	612	15,272	1,439,333	538,681	160,940	82,244	29,712	90,046	57,234	13,119	13,893	- 413	- 955
South Carolina.....	13,170	1,312	56,104	3,189,118	1,811,521	860,305	144,707	41,472	132,633	208,019	19,646	154,321	1,608	44,234
South Dakota.....	6,089	128	25,369	1,103,661	1,044,656	601,851	69,452	27,150	69,226	62,895	30,377	80,431	6	3,661
Tennessee.....	24,919	2,072	91,462	5,853,706	4,431,403	2,358,945	265,456	105,209	267,354	455,555	79,764	308,090	581	1,295,209
Texas.....	109,845	14,010	694,062	54,679,282	25,402,994	11,294,436	2,050,324	734,301	2,262,799	2,143,596	424,484	- 1,426,294	149,028	416,449
Utah.....	12,060	3,060	112,298	5,002,655	1,826,113	819,795	251,473	39,033	245,107	195,400	49,668	- 170,419	5,666	31,371
Vermont.....	2,845	55	8,622	509,681	294,972	146,899	20,740	7,994	26,341	27,693	6,565	10,827	2,657	654
Virginia.....	26,671	5,134	120,520	7,715,447	3,641,457	1,211,645	299,854	116,258	426,571	448,378	53,210	189,946	- 515	11,015
Washington.....	33,790	3,039	156,877	10,068,839	4,316,793	1,713,860	374,883	162,277	445,286	585,844	91,161	159,466	- 79,791	119,672
West Virginia.....	7,978	908	71,338	787,341	785,134	285,396	39,715	28,369	100,756	11,796	142,327	99	2,665	2,665
Wisconsin.....	26,261	1,291	112,423	7,495,685	3,330,112	1,167,750	275,807	123,017	325,033	296,513	54,254	474,900	88	27,273
Wyoming.....	5,508	143	14,266	1,530,257	938,616	441,142	75,847	30,010	80,252	73,185	12,146	65,638	- 296	7,661
U.S. possessions and foreign countries.....	1,146	352	30,579	4,299,462	1,709,044	585,916	74,829	23,515	82,139	25,971	5,061	- 566,378	48	249
Puerto Rico.....	141	59	726	274,317	60,866	8,278	14,904	564	16,373	12,143	254	- 7,491	- 509	2,243

<sup>1</sup>Total receipts for Finance, insurance, and real estate, and Business receipts for all other industries.  
NOTE: Detail may not add to total due to rounding.

Table 7. — Selected Items, by Number of Partners and Selected Industries

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Number of partners, selected industry	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>All Partnerships</b>														
<b>All Industries</b>	<b>1,379,654</b>	<b>170,336</b>	<b>8,419,899</b>	<b>597,503,923</b>	<b>285,967,243</b>	<b>113,885,668</b>	<b>21,576,190</b>	<b>9,553,145</b>	<b>28,362,386</b>	<b>29,332,070</b>	<b>4,746,253</b>	<b>8,248,656</b>	<b>- 4,528</b>	<b>8,386,412</b>
<b>Agriculture, forestry, and fishing</b>	<b>126,224</b>	<b>5,145</b>	<b>380,982</b>	<b>24,594,928</b>	<b>21,610,584</b>	<b>13,725,017</b>	<b>1,821,456</b>	<b>409,233</b>	<b>1,738,249</b>	<b>1,652,665</b>	<b>262,900</b>	<b>471,548</b>	<b>- 7,017</b>	<b>217,832</b>
Farms	106,084	4,552	330,749	22,461,485	19,173,526	12,558,767	1,626,626	364,313	1,611,661	1,359,667	204,531	426,353	- 6,811	211,902
Crops	56,205	2,957	188,362	12,724,469	8,989,821	5,122,675	878,353	224,182	854,217	912,570	103,442	451,684	- 2,966	84,593
Livestock	51,722	1,595	141,832	9,671,846	10,171,942	7,428,408	746,135	138,353	756,477	446,169	101,089	- 23,603	- 3,845	147,245
Farms not allocable	166	—	555	65,170	11,764	7,684	2,139	777	967	928	—	- 1,728	—	64
Agricultural services, forestry and fishing	18,130	593	50,233	2,133,443	2,437,057	1,166,250	194,830	44,920	126,588	292,998	58,369	45,195	- 206	5,930
<b>Mining</b>	<b>35,076</b>	<b>13,199</b>	<b>721,879</b>	<b>24,741,625</b>	<b>13,200,978</b>	<b>4,200,658</b>	<b>1,276,019</b>	<b>654,870</b>	<b>697,799</b>	<b>845,102</b>	<b>113,427</b>	<b>- 4,208,334</b>	<b>15,139</b>	<b>73,850</b>
Oil and gas extractions	31,405	11,915	686,431	18,880,528	9,252,091	2,042,253	869,425	453,352	475,063	386,772	91,458	- 3,693,856	14,626	37,080
Other mining	3,671	1,285	35,448	5,861,097	3,948,887	2,158,406	406,594	201,518	222,736	458,329	21,968	- 514,477	513	36,770
<b>Construction</b>	<b>66,590</b>	<b>2,414</b>	<b>160,212</b>	<b>9,811,456</b>	<b>18,407,210</b>	<b>13,131,438</b>	<b>357,997</b>	<b>225,106</b>	<b>486,454</b>	<b>2,208,230</b>	<b>341,987</b>	<b>1,560,093</b>	<b>2,240</b>	<b>31,609</b>
General contractors	28,109	1,455	70,944	8,218,455	13,081,552	10,195,464	180,149	118,189	417,689	1,274,231	137,481	854,497	1,399	31,832
Special trade contractors	38,186	762	82,562	1,588,430	5,311,359	2,934,743	176,516	106,837	68,765	933,998	204,507	696,557	841	- 223
Contractors not allocable	*293	*197	*6,706	*4,570	*14,299	*1,232	*1,332	*80	—	—	—	*9,039	—	—
<b>Manufacturing</b>	<b>30,086</b>	<b>2,081</b>	<b>91,724</b>	<b>11,252,047</b>	<b>15,326,978</b>	<b>11,443,875</b>	<b>763,980</b>	<b>233,577</b>	<b>392,393</b>	<b>2,024,797</b>	<b>158,553</b>	<b>- 472,049</b>	<b>463</b>	<b>12,163</b>
Lumber and wood products, except furniture	5,821	427	14,576	2,134,337	1,600,609	1,075,229	93,288	30,217	45,985	242,683	28,757	8,875	370	5,768
Printing, publishing, and allied industries	7,157	872	22,862	1,209,289	1,113,452	450,821	131,825	27,636	26,484	201,498	24,603	37,350	—	1,512
Other manufacturing	17,109	781	54,266	8,008,421	12,612,918	9,917,826	538,867	175,724	319,914	1,580,606	105,193	- 518,274	93	4,863
<b>Transportation, communication, electric, gas, and sanitary services</b>	<b>20,417</b>	<b>1,317</b>	<b>73,192</b>	<b>9,291,011</b>	<b>5,868,413</b>	<b>2,196,295</b>	<b>892,623</b>	<b>162,967</b>	<b>389,011</b>	<b>582,787</b>	<b>78,572</b>	<b>248,387</b>	<b>601</b>	<b>19,686</b>
Transportation	16,675	648	52,613	5,035,677	4,440,157	1,681,285	578,825	117,808	280,951	432,094	67,553	467,736	384	3,842
Communication, electric, gas, and sanitary services	3,742	668	20,579	4,255,334	1,428,256	515,010	313,799	45,159	108,060	150,693	11,018	- 219,350	218	15,845
<b>Wholesale and retail trade</b>	<b>200,273</b>	<b>7,060</b>	<b>487,363</b>	<b>17,727,123</b>	<b>65,793,083</b>	<b>51,494,185</b>	<b>718,292</b>	<b>893,320</b>	<b>631,344</b>	<b>4,348,068</b>	<b>729,754</b>	<b>2,474,626</b>	<b>10,845</b>	<b>40,442</b>
Wholesale trade	32,394	1,336	94,405	6,316,420	28,426,030	24,946,188	184,558	159,907	197,920	861,953	178,331	912,899	7,016	16,726
Retail trade	167,826	5,713	392,828	11,388,756	37,307,313	26,502,456	533,502	732,960	433,155	3,481,807	551,085	1,557,947	3,629	23,790
Food stores	20,535	421	45,840	1,350,959	7,341,731	5,877,772	79,072	96,700	52,619	502,387	59,756	280,429	- 30	3,893
Automotive dealers and service stations	22,442	343	50,476	2,085,654	9,970,095	8,404,453	67,107	121,435	88,799	457,344	95,145	272,703	153	5,448
Apparel and accessory stores	14,606	*292	32,319	872,140	1,831,703	1,187,547	22,856	36,449	25,455	175,565	54,872	63,234	- 39	3,166
Furniture and home furnishings stores	12,013	284	27,746	892,074	1,899,710	1,198,634	23,078	36,250	23,926	173,870	49,014	147,056	- 212	96
Eating places	29,056	1,927	77,387	2,154,971	6,073,396	2,907,327	175,626	236,134	101,013	1,351,122	85,046	187,956	1,812	6,137
Other retail trade	69,174	2,445	159,060	4,032,958	10,190,678	6,926,723	165,764	205,992	141,344	821,524	207,232	606,569	1,945	5,050
Wholesale and retail trade not allocable	*53	*10	*130	*21,947	*59,740	*45,541	*232	*453	*269	*4,309	*358	*3,779	—	*74
<b>Finance, insurance, and real estate</b>	<b>637,480</b>	<b>122,963</b>	<b>5,566,294</b>	<b>454,530,792</b>	<b>87,133,197</b>	<b>8,979,861</b>	<b>11,608,309</b>	<b>5,267,825</b>	<b>21,549,095</b>	<b>4,109,553</b>	<b>1,079,628</b>	<b>- 4,248,776</b>	<b>- 54,948</b>	<b>5,885,289</b>
Finance	165,969	40,825	2,329,161	175,798,938	23,379,400	33,971	399,447	338,573	4,284,605	1,348,493	462,900	- 1,438,934	- 114,352	3,567,097
Holding and investment companies	161,471	39,644	2,271,674	126,434,493	10,286,722	19,630	373,616	243,280	2,743,300	279,256	224,842	- 1,045,873	358,639	2,548,972
Other finance	4,498	1,181	57,487	49,364,445	13,092,678	14,341	25,831	95,293	1,541,305	1,069,237	238,059	- 393,061	- 472,991	1,018,125
Insurance agents, brokers, and service	7,127	*194	24,921	2,837,314	3,116,599	562,009	18,877	32,647	14,365	284,047	64,936	477,313	2,244	7,929
Real estate	464,384	81,943	3,212,213	275,894,540	60,637,197	8,383,681	11,189,986	4,896,605	17,250,125	2,477,013	551,792	- 3,287,155	57,160	2,310,263
Operators and lessors of buildings	390,946	70,164	2,822,924	242,444,235	47,238,116	905,929	10,773,849	4,599,676	15,571,594	1,961,064	383,826	- 3,898,031	45,058	1,999,404
Lessors, other than buildings	30,689	2,584	145,767	7,637,925	1,065,132	143,922	152,823	82,974	230,357	23,166	6,430	194,614	2,007	140,534
Real estate agents, brokers, and managers	19,043	3,175	79,766	6,847,233	2,985,239	1,133,669	145,349	87,557	366,359	245,052	75,002	76,110	3,928	41,836
Other real estate	23,706	6,020	163,754	19,165,146	9,350,710	6,200,160	117,964	126,398	1,081,815	247,732	86,533	340,152	6,168	128,489
<b>Services</b>	<b>263,400</b>	<b>16,158</b>	<b>938,027</b>	<b>45,509,719</b>	<b>58,626,801</b>	<b>8,714,538</b>	<b>4,137,512</b>	<b>1,706,247</b>	<b>2,478,040</b>	<b>13,560,867</b>	<b>1,981,433</b>	<b>12,424,161</b>	<b>28,347</b>	<b>105,540</b>
Hotels and other lodging places	16,040	2,546	89,597	13,702,852	7,014,224	1,391,844	763,095	384,415	942,425	1,434,281	67,821	- 11,400	13,020	23,484
Personal services	25,607	968	57,187	826,762	1,661,812	372,184	81,303	54,300	32,935	393,804	102,997	222,839	75	2,540
Business services	51,277	4,725	191,283	12,776,972	5,256,460	957,534	1,768,358	91,951	695,471	711,240	161,762	63,531	5,838	20,147
Automotive repair and services	22,752	1,119	54,730	1,594,942	2,415,045	1,088,780	180,776	68,002	109,627	323,070	83,380	197,708	143	4,212
Amusement and recreation services, including motion pictures	19,461	2,191	89,761	4,058,805	3,632,958	1,027,322	602,541	123,814	200,662	715,751	59,814	- 220,065	1,956	11,355
Medical and health services	23,241	837	83,026	2,778,278	9,581,687	530,235	175,325	245,204	147,238	2,456,486	304,124	3,037,490	188	2,464
Legal services	29,524	*24	118,113	2,980,617	14,125,458	122,121	222,170	336,759	75,977	3,400,667	362,743	6,596,160	385	8,768
Accounting, auditing, and bookkeeping services	13,011	*99	65,837	1,617,546	7,077,452	81,948	112,525	214,662	62,654	2,707,262	567,207	1,672,708	417	1,155
Other services	62,487	3,649	188,493	5,172,947	7,861,707	3,142,570	231,419	186,939	211,052	1,418,306	271,586	865,189	6,324	31,415

Footnotes at end of table.

**Table 7. — Selected Items, by Number of Partners and Selected Industries — Continued**

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Number of partners, selected industry	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Partnerships With 2 Partners</b>														
<b>All industries</b> .....	<b>795,683</b>	<b>28,719</b>	<b>1,591,366</b>	<b>167,478,038</b>	<b>130,543,433</b>	<b>72,437,560</b>	<b>6,932,450</b>	<b>3,335,558</b>	<b>8,356,081</b>	<b>11,434,998</b>	<b>1,915,686</b>	<b>6,470,585</b>	<b>108,549</b>	<b>1,218,357</b>
<b>Agriculture, forestry, and fishing</b> .....	<b>84,756</b>	<b>1,755</b>	<b>169,512</b>	<b>12,935,550</b>	<b>12,630,180</b>	<b>8,058,814</b>	<b>1,076,039</b>	<b>229,953</b>	<b>921,425</b>	<b>958,825</b>	<b>119,344</b>	<b>548,776</b>	<b>- 3,559</b>	<b>149,387</b>
Farms.....	71,823	1,456	143,646	11,917,937	11,132,477	7,351,328	958,294	201,836	861,552	765,644	90,325	469,964	- 3,364	147,927
Crops.....	33,696	792	67,393	6,043,922	4,708,180	2,683,052	489,365	108,513	395,874	480,042	37,242	341,132	1,398	27,425
Livestock.....	38,044	664	76,087	5,845,954	6,414,051	4,661,067	466,903	93,070	465,150	284,675	53,084	131,291	- 4,762	120,438
Farms not allocable.....	*83	—	*166	*28,061	*10,246	*7,209	*2,025	*253	*529	*928	—	*- 2,459	—	*64
Agricultural services, forestry and fishing.....	12,933	300	25,665	1,017,613	1,497,703	707,486	117,745	28,116	59,873	193,181	29,019	78,813	- 195	1,460
<b>Mining</b> .....	<b>7,799</b>	<b>1,270</b>	<b>15,597</b>	<b>8,047,305</b>	<b>4,997,282</b>	<b>2,045,274</b>	<b>381,103</b>	<b>239,833</b>	<b>205,792</b>	<b>353,821</b>	<b>41,169</b>	<b>- 420,930</b>	<b>3,097</b>	<b>10,682</b>
Oil and gas extractions.....	6,718	1,134	13,435	5,157,593	2,851,957	908,714	185,664	101,158	121,050	120,104	38,704	- 248,452	2,914	8,824
Other mining.....	1,081	*136	2,162	2,889,712	2,145,326	1,136,560	195,439	138,675	84,742	233,718	2,465	- 172,478	183	1,858
<b>Construction</b> .....	<b>56,852</b>	<b>1,214</b>	<b>113,704</b>	<b>5,991,916</b>	<b>12,840,989</b>	<b>8,924,029</b>	<b>260,495</b>	<b>167,323</b>	<b>307,849</b>	<b>1,546,813</b>	<b>242,828</b>	<b>1,167,134</b>	<b>1,064</b>	<b>12,171</b>
General contractors.....	23,050	500	46,100	4,818,632	8,477,837	6,532,468	126,431	79,006	264,731	783,895	98,627	549,790	1,031	12,411
Special trade contractors.....	33,707	*714	67,414	1,172,591	4,360,422	2,390,330	133,986	88,303	43,118	762,918	144,200	616,771	33	- 239
Contractors not allocable.....	*95	—	*191	*694	*2,730	*1,232	*79	*13	—	—	—	*573	—	—
<b>Manufacturing</b> .....	<b>23,599</b>	<b>772</b>	<b>47,197</b>	<b>6,313,583</b>	<b>9,763,822</b>	<b>7,348,094</b>	<b>291,059</b>	<b>126,115</b>	<b>219,911</b>	<b>1,368,185</b>	<b>73,271</b>	<b>- 294,874</b>	<b>144</b>	<b>6,527</b>
Lumber and wood products, except furniture.....	4,649	*368	9,299	680,951	932,062	573,918	65,909	16,811	27,242	130,017	12,746	37,322	—	1,563
Printing, publishing, and allied industries.....	5,259	*101	10,519	255,068	634,367	218,806	21,772	17,151	8,530	116,663	14,687	91,110	—	—
Other manufacturing.....	13,690	303	27,380	5,377,564	8,197,393	6,555,370	203,378	92,153	184,139	1,121,505	45,838	- 423,306	144	4,964
<b>Transportation, communication, electric, gas, and sanitary services</b> .....	<b>15,754</b>	<b>422</b>	<b>31,508</b>	<b>4,033,639</b>	<b>3,088,087</b>	<b>1,437,464</b>	<b>356,936</b>	<b>79,907</b>	<b>162,693</b>	<b>321,557</b>	<b>48,619</b>	<b>77,730</b>	<b>301</b>	<b>3,310</b>
Transportation.....	13,346	159	26,692	2,612,228	2,459,472	1,116,641	291,895	65,274	135,426	261,056	43,042	36,273	361	1,325
Communication, electric, gas, and sanitary services.....	2,408	263	4,817	1,421,411	628,615	320,823	65,041	14,633	27,267	60,500	5,576	41,457	- 60	1,986
<b>Wholesale and retail trade</b> .....	<b>164,310</b>	<b>3,455</b>	<b>328,618</b>	<b>11,096,421</b>	<b>44,595,844</b>	<b>35,355,900</b>	<b>458,757</b>	<b>589,308</b>	<b>423,130</b>	<b>2,593,718</b>	<b>466,056</b>	<b>1,717,908</b>	<b>3,954</b>	<b>18,606</b>
Wholesale trade.....	24,485	353	48,970	3,451,400	18,420,938	13,467,021	97,394	89,375	120,178	415,550	88,041	587,036	824	6,594
Retail trade.....	139,786	3,102	279,569	7,631,621	26,143,964	18,863,934	361,214	499,731	302,683	2,176,237	378,015	1,128,237	3,129	12,013
Food stores.....	17,237	172	34,473	905,741	5,157,293	4,137,420	54,818	66,722	34,867	318,469	40,963	208,569	- 37	3,710
Automotive dealers and service stations.....	19,161	186	38,323	1,533,789	7,684,613	6,474,716	49,261	87,200	66,211	339,432	68,083	217,863	99	3,760
Apparel and accessory stores.....	12,720	*157	25,439	682,571	1,398,639	900,576	18,776	28,854	22,249	134,569	43,072	35,208	- 75	486
Furniture and home furnishings stores.....	10,179	*142	20,358	577,763	1,374,887	878,688	17,096	26,028	15,460	119,567	35,238	117,843	- 212	42
Eating places.....	21,777	677	43,553	1,245,568	3,456,879	1,692,347	104,684	139,345	58,716	724,530	48,390	136,489	1,703	3,560
Other retail trade.....	58,712	1,767	117,422	2,686,189	7,071,652	4,780,187	116,578	151,501	105,180	540,157	142,269	412,264	1,651	455
Wholesale and retail trade not allocable.....	*39	—	*79	*13,399	*30,942	*24,946	*150	*202	*269	*1,446	—	*2,636	—	—
<b>Finance, insurance, and real estate</b> .....	<b>256,624</b>	<b>14,729</b>	<b>513,248</b>	<b>104,090,701</b>	<b>22,654,084</b>	<b>3,828,051</b>	<b>2,731,938</b>	<b>1,355,315</b>	<b>5,309,120</b>	<b>890,995</b>	<b>243,486</b>	<b>337,345</b>	<b>95,012</b>	<b>969,537</b>
Finance.....	48,266	3,967	96,532	25,564,487	3,693,088	6,478	102,630	54,011	531,483	94,592	58,760	74,012	71,497	671,637
Holding and investment companies.....	46,420	3,856	92,840	23,910,813	2,051,347	4,763	100,411	49,720	495,328	47,859	43,346	31,087	65,412	667,393
Other finance.....	1,846	*111	3,692	1,653,674	1,641,741	1,714	2,219	4,291	36,155	46,733	15,414	42,925	6,085	4,243
Insurance agents, brokers, and service.....	4,627	—	9,254	376,754	750,541	161,424	10,135	8,763	5,764	109,231	36,885	164,966	—	970
Real estate.....	203,731	10,762	407,462	78,149,460	18,210,455	3,660,150	2,619,173	1,292,542	4,771,873	687,172	147,841	98,367	23,515	296,930
Operators and lessors of buildings.....	172,321	8,992	344,642	64,101,164	12,083,033	294,550	2,458,561	1,171,961	4,014,264	440,508	79,959	- 353,570	16,473	239,938
Lessors, other than buildings.....	11,565	384	23,129	2,780,209	404,956	57,398	69,074	26,574	93,961	8,412	2,886	65,324	- 400	13,196
Real estate agents, brokers, and managers.....	10,471	431	20,942	2,712,987	1,541,885	573,341	50,553	38,323	160,865	118,726	24,751	153,103	3,871	6,904
Other real estate.....	9,374	955	18,749	8,555,100	4,182,580	2,734,861	40,985	55,684	502,782	119,526	40,245	239,509	3,572	36,893
<b>Services</b> .....	<b>185,886</b>	<b>5,101</b>	<b>371,770</b>	<b>14,968,924</b>	<b>19,973,145</b>	<b>5,439,933</b>	<b>1,376,123</b>	<b>547,805</b>	<b>806,166</b>	<b>3,401,084</b>	<b>680,912</b>	<b>3,337,744</b>	<b>8,535</b>	<b>48,137</b>
Hotels and other lodging places.....	8,239	229	16,478	3,920,804	2,260,325	486,137	219,154	114,167	244,312	384,238	18,011	141,391	16	13,477
Personal services.....	22,958	*427	45,916	488,210	1,254,935	276,292	55,177	39,245	18,897	293,248	87,894	189,200	54	1,090
Business services.....	34,997	1,285	69,995	4,063,572	2,549,642	604,043	613,669	53,378	233,713	413,873	69,007	63,426	3,454	10,154
Automotive repair and services.....	19,499	*402	38,996	855,991	1,870,653	905,269	88,412	49,101	44,651	251,482	67,138	211,149	106	1,120
Amusement and recreation services, including motion pictures.....	11,535	536	23,070	1,323,754	1,429,053	637,763	118,735	49,350	54,923	219,294	15,188	- 22,017	555	8,350
Medical and health services.....	15,671	*215	31,342	771,174	2,968,546	274,454	63,387	72,462	44,871	611,849	118,280	1,044,031	94	108
Legal services.....	15,367	—	30,733	367,764	1,986,884	50,976	31,954	37,293	15,019	343,374	63,768	906,195	17	110
Accounting, auditing, and bookkeeping services.....	8,396	*99	16,793	242,691	871,547	15,968	22,639	23,968	9,466	231,182	84,445	232,881	400	- 45
Other services.....	49,223	1,909	98,446	2,934,962	4,781,561	2,189,030	162,996	108,840	140,319	652,546	157,180	571,488	3,839	13,772

Footnotes at end of table.

Table 7.—Selected Items, by Number of Partners and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Number of partners, selected industry	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Partnerships With 3 Partners</b>														
<b>All Industries</b>	<b>218,153</b>	<b>17,272</b>	<b>654,459</b>	<b>106,770,229</b>	<b>42,672,506</b>	<b>18,258,206</b>	<b>3,368,922</b>	<b>1,360,161</b>	<b>5,199,137</b>	<b>4,010,239</b>	<b>718,970</b>	<b>1,093,742</b>	<b>44,743</b>	<b>444,541</b>
<b>Agriculture, forestry, and fishing</b>	<b>23,806</b>	<b>566</b>	<b>71,418</b>	<b>5,304,896</b>	<b>4,832,299</b>	<b>3,099,263</b>	<b>408,431</b>	<b>85,741</b>	<b>384,423</b>	<b>322,716</b>	<b>78,156</b>	<b>114,272</b>	<b>- 5,458</b>	<b>38,551</b>
Farms	20,610	532	61,831	4,892,777	4,347,748	2,895,310	373,887	78,357	364,682	270,071	60,010	63,344	- 5,242	34,123
Crops	11,548	289	34,644	2,913,387	2,318,094	1,392,833	221,928	53,836	218,340	194,223	36,697	87,797	- 5,705	18,570
Livestock	9,062	*243	27,187	1,979,389	2,029,654	1,502,477	151,959	24,522	146,342	75,849	23,313	- 24,453	463	15,552
Farms not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agricultural services, forestry and fishing	3,196	*34	9,587	412,119	484,551	203,953	34,544	7,384	19,741	52,645	18,146	50,929	- 216	4,429
<b>Mining</b>	<b>4,499</b>	<b>1,207</b>	<b>13,496</b>	<b>3,501,723</b>	<b>2,080,223</b>	<b>506,815</b>	<b>208,186</b>	<b>71,260</b>	<b>123,533</b>	<b>183,356</b>	<b>13,919</b>	<b>- 361,421</b>	<b>3,894</b>	<b>9,635</b>
Oil and gas extractions	3,697	986	11,092	2,505,418	1,632,956	236,586	168,699	61,768	108,446	129,423	9,593	- 315,230	3,894	7,346
Other mining	802	*220	2,405	996,304	447,268	270,229	37,487	9,492	15,087	53,934	4,326	- 46,191	—	2,289
<b>Construction</b>	<b>6,568</b>	<b>181</b>	<b>19,703</b>	<b>1,729,456</b>	<b>3,323,890</b>	<b>2,570,562</b>	<b>43,965</b>	<b>31,939</b>	<b>64,757</b>	<b>447,701</b>	<b>59,481</b>	<b>245,294</b>	<b>813</b>	<b>14,329</b>
General contractors	2,792	150	8,375	1,559,238	2,683,271	2,219,416	25,890	19,484	55,271	330,788	21,475	169,192	7	14,348
Special trade contractors	3,776	*32	11,329	170,218	640,619	351,146	18,075	12,455	9,486	116,912	38,006	76,102	806	- 19
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b>	<b>3,731</b>	<b>398</b>	<b>11,192</b>	<b>2,430,727</b>	<b>2,519,165</b>	<b>1,830,008</b>	<b>283,573</b>	<b>65,614</b>	<b>113,056</b>	<b>272,295</b>	<b>36,428</b>	<b>- 191,246</b>	<b>305</b>	<b>1,350</b>
Lumber and wood products, except furniture	954	—	2,862	222,465	258,150	144,555	15,214	5,781	9,831	40,069	10,884	4,030	372	1,946
Printing, publishing, and allied industries	871	*197	2,614	183,622	193,783	102,079	22,738	4,781	8,140	31,436	6,095	1,792	—	—
Other manufacturing	1,906	201	5,717	2,024,640	2,067,232	1,583,373	245,621	55,052	95,086	200,790	19,449	- 197,068	- 67	- 596
<b>Transportation, communication, electric, gas, and sanitary services</b>	<b>2,392</b>	<b>*183</b>	<b>7,176</b>	<b>1,952,907</b>	<b>670,830</b>	<b>123,156</b>	<b>197,001</b>	<b>32,324</b>	<b>66,718</b>	<b>96,707</b>	<b>15,095</b>	<b>- 319,251</b>	<b>283</b>	<b>1,815</b>
Transportation	1,794	*145	5,381	638,294	451,444	88,700	89,409	18,715	52,527	65,337	13,275	- 33,917	6	716
Communication, electric, gas, and sanitary services	598	*37	1,794	1,314,613	219,386	34,456	107,592	13,609	14,191	31,370	1,820	- 285,334	277	1,099
<b>Wholesale and retail trade</b>	<b>22,524</b>	<b>1,196</b>	<b>67,571</b>	<b>2,980,426</b>	<b>9,814,346</b>	<b>7,456,423</b>	<b>121,587</b>	<b>144,828</b>	<b>95,251</b>	<b>773,997</b>	<b>129,537</b>	<b>403,475</b>	<b>120</b>	<b>7,641</b>
Wholesale trade	4,857	452	14,570	1,228,070	4,351,963	3,655,805	37,598	28,032	31,344	202,657	37,892	184,183	44	3,808
Retail trade	17,664	744	52,991	1,751,143	5,457,717	3,796,663	83,953	116,758	63,907	571,121	91,645	218,775	76	3,834
Food stores	2,619	*134	7,657	242,713	1,154,480	908,678	14,185	16,100	9,960	92,409	10,696	50,871	- 1	129
Automotive dealers and service stations	2,313	**	6,940	321,616	1,293,843	1,075,082	11,805	19,820	12,635	70,215	16,251	30,278	—	44
Apparel and accessory stores	1,330	—	3,990	104,399	229,359	145,418	2,518	4,914	1,955	20,322	5,533	19,578	- 20	1,108
Furniture and home furnishings stores	880	—	2,641	93,386	224,707	141,075	1,982	4,421	2,288	21,059	7,771	16,508	—	—
Eating places	3,480	272	10,440	334,627	1,049,318	488,951	27,216	44,281	18,181	244,994	17,156	14,514	98	890
Other retail trade	7,041	*297	21,123	654,404	1,506,010	1,039,658	26,247	27,221	18,889	122,122	34,437	87,025	- 2	1,663
Wholesale and retail trade not allocable	3	—	*10	*1,212	*4,665	*3,756	*36	*37	—	*219	—	*517	—	—
<b>Finance, insurance, and real estate</b>	<b>119,377</b>	<b>11,341</b>	<b>358,131</b>	<b>80,999,343</b>	<b>12,544,713</b>	<b>1,555,894</b>	<b>1,576,215</b>	<b>751,281</b>	<b>3,916,266</b>	<b>702,846</b>	<b>110,079</b>	<b>- 298,603</b>	<b>43,702</b>	<b>358,889</b>
Finance	25,231	3,048	75,693	38,906,775	3,336,596	3,434	36,364	50,806	1,434,707	402,061	15,443	- 240,740	- 11,532	168,011
Holding and investment companies	24,469	2,841	73,408	25,813,253	1,604,336	3,182	33,315	33,621	905,800	45,725	13,186	- 256,390	- 7,323	160,615
Other finance	762	*207	2,285	13,093,522	1,732,259	251	3,049	16,985	528,907	356,336	2,256	15,650	- 4,210	7,396
Insurance agents, brokers, and service	888	—	2,665	138,531	143,046	17,096	2,755	2,397	1,095	26,948	8,607	41,907	71	3,716
Real estate	93,258	8,292	279,773	41,954,036	9,065,071	1,535,364	1,537,096	698,278	2,480,463	273,837	86,029	- 99,770	55,163	187,161
Operators and lessors of buildings	78,635	7,072	235,906	36,400,574	6,843,010	228,533	1,483,169	646,658	2,195,087	212,277	65,610	- 179,605	54,961	117,269
Lessors, other than buildings	6,856	*165	20,569	1,305,266	161,059	17,202	20,795	16,310	38,827	2,495	1,311	21,867	3	46,330
Real estate agents, brokers, and managers	3,279	414	9,836	983,161	384,454	135,036	17,173	14,742	44,432	31,649	8,364	17,853	115	21,899
Other real estate	4,487	642	13,462	3,265,035	1,676,548	1,154,593	15,960	20,568	202,116	27,416	10,744	40,116	85	1,663
<b>Services</b>	<b>35,257</b>	<b>2,201</b>	<b>105,771</b>	<b>7,870,753</b>	<b>6,887,041</b>	<b>1,116,084</b>	<b>531,963</b>	<b>177,174</b>	<b>435,132</b>	<b>1,210,620</b>	<b>276,276</b>	<b>1,501,222</b>	<b>1,083</b>	<b>12,331</b>
Hotels and other lodging places	2,675	272	8,024	2,197,762	953,814	168,770	102,069	51,148	131,878	179,624	14,475	- 7,502	125	6,035
Personal services	1,940	*328	5,819	120,148	182,328	39,388	10,912	5,841	3,948	51,350	10,151	13,431	- 80	22
Business services	7,395	864	22,186	3,479,511	756,130	127,175	237,110	10,899	209,168	70,927	30,431	27,559	- 91	- 1,341
Automotive repair and services	1,977	*262	5,932	249,297	294,956	116,506	32,906	7,805	18,276	29,458	9,261	22,735	47	2,965
Amusement and recreation services, including motion pictures	2,560	70	7,680	530,095	484,513	106,621	71,936	12,873	23,252	77,714	9,011	- 14,148	327	1,009
Medical and health services	3,199	*14	9,596	284,351	1,112,860	49,888	20,359	25,574	14,210	209,796	36,483	444,644	—	270
Legal services	6,513	—	19,539	285,589	1,582,025	44,170	28,238	28,943	10,222	281,317	54,413	751,426	5	243
Accounting, auditing, and bookkeeping services	2,142	—	6,427	123,565	549,422	16,556	10,498	14,826	7,132	149,690	55,823	152,846	30	111
Other services	6,856	*391	20,569	600,435	970,992	447,010	17,935	19,265	17,045	160,745	56,228	110,233	719	3,018

Footnotes at end of table.

Table 7. — Selected Items, by Number of Partners and Selected Industries — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Number of partners, selected industry	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Partnerships With 4 Partners</b>														
All industries.....	109,003	12,888	436,012	45,782,148	21,883,512	7,318,562	1,713,417	767,644	2,158,701	1,778,479	349,689	1,093,420	48,834	350,536
Agriculture, forestry, and fishing.....	8,011	535	32,043	1,978,226	1,829,376	1,182,840	129,283	37,044	135,876	145,886	28,858	67,070	1,323	10,813
Farms.....	7,034	507	28,136	1,895,199	1,675,995	1,084,264	123,386	35,015	131,676	137,027	24,742	59,939	1,118	10,813
Crops.....	4,134	*243	16,536	1,271,365	848,821	468,854	70,278	24,897	66,266	104,888	12,604	69,744	629	4,271
Livestock.....	2,844	*265	11,377	608,495	826,102	615,381	53,005	9,854	64,973	32,139	12,138	- 11,036	489	6,543
Farms not allocable.....	*56	—	*223	*15,340	*1,072	*29	*103	*264	*438	—	—	*1,232	—	—
Agricultural services, forestry and fishing.....	977	*28	3,907	83,027	153,381	98,576	5,897	2,029	4,199	8,858	4,116	7,131	204	—
Mining.....	2,890	745	11,560	1,626,281	962,697	400,583	67,315	30,754	38,356	36,648	8,866	- 380,038	572	19,106
Oil and gas extractions.....	2,072	505	8,286	1,319,414	769,785	292,251	45,370	24,228	30,611	14,295	4,180	- 266,338	178	5,326
Other mining.....	818	*240	3,274	306,867	192,912	108,333	21,945	6,526	7,745	22,352	4,686	- 113,700	394	13,780
Construction.....	1,409	75	5,635	653,596	861,475	653,570	8,377	7,081	28,344	98,251	22,469	60,531	163	161
General contractors.....	924	71	3,697	593,349	739,565	585,248	5,630	4,546	27,526	72,025	4,923	51,424	163	136
Special trade contractors.....	484	*4	1,938	60,248	121,910	68,322	2,748	2,535	818	26,225	17,546	9,107	—	25
Contractors not allocable.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing.....	890	110	3,558	536,524	1,008,830	817,304	42,778	12,451	8,552	87,852	8,453	46,157	—	44
Lumber and wood products, except furniture.....	*45	**	*178	*50,480	*55,669	*50,158	*2,967	*1,805	*942	*12,848	*389	*- 2,174	—	—
Printing, publishing, and allied industries.....	*203	*101	*810	*12,107	*25,781	*16,015	*323	*701	*122	*6,842	*159	*2,357	—	—
Other manufacturing.....	642	**	2,570	473,937	927,380	751,131	39,488	9,945	7,488	68,161	7,904	45,974	—	44
Transportation, communication, electric, gas, and sanitary services.....	656	*10	2,624	658,655	837,192	171,844	109,233	21,503	23,452	36,228	5,115	425,665	—	411
Transportation.....	475	*3	1,899	594,294	723,869	111,636	93,567	19,710	21,932	21,287	5,078	422,021	—	127
Communication, electric, gas, and sanitary services.....	181	*7	725	64,361	113,323	60,208	15,665	1,793	1,520	14,941	37	3,644	—	284
Wholesale and retail trade.....	7,734	743	30,936	1,018,324	3,697,308	2,766,707	43,636	59,508	38,105	327,978	56,675	119,705	6,580	5,889
Wholesale trade.....	1,258	*24	5,033	275,221	1,197,624	993,669	7,375	10,082	10,296	54,320	15,176	46,060	6,299	3,121
Retail trade.....	6,465	708	25,862	795,767	2,475,552	1,756,198	36,214	49,211	27,809	271,014	41,141	73,018	281	2,842
Food stores.....	358	*25	1,431	124,923	660,524	554,177	6,510	8,235	5,528	51,852	3,126	12,727	7	- 25
Automotive dealers and service stations.....	606	*27	2,424	107,160	529,989	454,468	3,016	8,861	5,415	21,986	8,379	8,950	37	1,625
Apparel and accessory stores.....	297	*18	1,187	23,440	60,184	38,906	373	772	355	6,215	2,038	4,137	—	1,144
Furniture and home furnishings stores.....	676	*133	2,703	135,380	179,524	111,498	2,879	3,126	4,063	19,457	3,845	- 17	—	10
Eating places.....	2,016	272	8,066	144,246	518,847	243,494	15,313	18,088	7,096	125,972	7,864	15,207	11	- 30
Other retail trade.....	2,513	*233	10,051	200,638	526,483	353,657	8,122	10,129	5,353	45,532	15,789	32,015	226	117
Wholesale and retail trade not allocable.....	*10	*10	*42	*7,336	*24,132	*16,840	*47	*214	*2,644	*358	*626	—	—	- 74
Finance, insurance, and real estate.....	72,053	9,681	288,213	35,694,574	8,802,018	775,090	986,057	487,323	1,658,318	232,969	95,502	- 69,356	38,694	304,981
Finance.....	19,459	2,293	77,837	9,822,299	2,448,338	5,012	11,484	19,310	169,022	14,378	35,539	- 265,707	37,805	183,800
Holding and investment companies.....	19,096	2,221	76,385	9,392,582	486,376	5,012	10,484	18,053	165,411	8,308	19,924	- 222,384	36,070	179,506
Other finance.....	363	*71	1,452	429,716	1,961,962	—	1,001	1,257	3,611	6,070	15,615	- 43,322	1,736	4,294
Insurance agents, brokers, and service.....	864	*120	3,458	831,434	624,032	61,838	1,462	3,141	5,848	19,835	4,324	98,641	590	253
Real estate.....	51,730	7,269	206,918	25,040,841	5,729,648	708,240	973,112	464,871	1,483,448	198,756	55,639	97,710	299	120,929
Operators and lessors of buildings.....	44,830	6,743	179,321	22,002,618	4,595,701	84,672	942,764	439,613	1,347,000	156,095	18,068	47,027	- 1,516	53,003
Lessors, other than buildings.....	3,480	70	13,921	785,335	114,334	12,687	15,234	24,221	1,973	467	23,307	2,203	5,721	5,721
Real estate agents, brokers, and managers.....	1,449	*156	5,798	454,463	190,863	42,911	8,341	3,985	20,546	26,468	29,379	- 925	- 442	5,243
Other real estate.....	1,970	300	7,879	1,798,424	828,749	567,970	6,773	9,033	91,680	14,220	7,724	28,301	54	56,962
Services.....	15,361	989	61,442	3,615,968	3,884,615	550,624	326,737	111,980	227,698	812,667	123,751	823,686	1,502	9,131
Hotels and other lodging places.....	1,759	200	7,036	1,391,449	598,922	141,165	79,345	35,445	101,847	121,830	6,764	- 28,041	(2)	1,925
Personal services.....	*277	—	*1,108	*14,529	*37,093	*15,531	*990	*1,185	*105	*5,151	*1,700	*11,903	—	*1,172
Business services.....	3,045	310	12,181	1,014,778	380,150	62,707	148,415	6,330	74,022	47,711	4,859	- 30,371	—	1,877
Automotive repair and services.....	428	*65	1,714	134,121	73,457	28,532	18,254	2,986	9,245	10,284	1,861	- 1,667	1	88
Amusement and recreation services, including motion pictures.....	1,733	*45	6,930	270,191	266,534	80,038	33,486	6,018	10,550	46,236	9,812	27,945	1,051	470
Medical and health services.....	1,956	*131	7,824	227,777	795,574	21,206	17,285	22,090	14,051	199,555	12,179	293,506	92	38
Legal services.....	2,887	—	11,548	146,998	939,300	7,701	12,486	18,894	4,037	179,482	40,271	461,170	475	1,627
Accounting, auditing, and bookkeeping services.....	929	—	3,715	61,573	291,009	8,274	6,955	7,804	3,259	82,908	36,424	87,110	- 19	—
Other services.....	2,346	*238	9,385	354,551	502,577	185,468	9,522	11,228	10,581	119,510	9,881	2,131	- 97	1,934

Footnotes at end of table.



Table 7. — Selected Items, by Number of Partners and Selected Industries — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Number of partners, selected industry	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Partnerships With 5-10 Partners</b>														
<b>All Industries</b>	<b>159,474</b>	<b>49,517</b>	<b>1,065,590</b>	<b>97,271,450</b>	<b>36,133,032</b>	<b>9,000,992</b>	<b>4,056,958</b>	<b>1,828,841</b>	<b>5,235,675</b>	<b>3,835,327</b>	<b>692,873</b>	<b>- 411,513</b>	<b>- 7,259</b>	<b>698,366</b>
<b>Agriculture, forestry, and fishing</b>	<b>7,577</b>	<b>1,165</b>	<b>47,906</b>	<b>2,602,891</b>	<b>1,564,067</b>	<b>958,468</b>	<b>121,101</b>	<b>37,615</b>	<b>166,638</b>	<b>168,831</b>	<b>28,545</b>	<b>- 60,473</b>	<b>736</b>	<b>10,125</b>
Farms	6,746	1,092	42,586	2,361,996	1,341,963	849,470	102,726	32,137	151,569	139,810	24,985	- 43,266	736	10,125
Crops	5,435	899	34,595	1,696,454	811,018	440,926	66,055	25,801	114,586	107,006	13,859	- 20,141	689	6,308
Livestock	1,283	193	7,826	643,772	530,500	408,099	36,660	6,075	36,983	32,804	11,127	- 22,626	47	3,817
Farms not allocable	*28	—	*165	*21,770	*446	*446	*11	*261	—	—	—	*- 500	—	—
Agricultural services, forestry and fishing	832	*73	5,319	240,895	222,104	108,998	18,375	5,478	15,069	29,021	3,559	- 17,207	—	—
<b>Mining</b>	<b>8,032</b>	<b>2,811</b>	<b>55,606</b>	<b>5,772,342</b>	<b>2,573,488</b>	<b>783,186</b>	<b>380,315</b>	<b>142,776</b>	<b>149,686</b>	<b>218,660</b>	<b>16,826</b>	<b>- 1,747,672</b>	<b>8,827</b>	<b>30,331</b>
Oil and gas extractions	7,562	2,572	52,434	4,588,482	1,617,347	273,052	239,611	100,884	80,020	91,704	12,626	- 1,716,342	8,891	12,460
Other mining	470	239	3,172	1,183,850	956,141	510,134	140,704	41,892	69,666	126,956	4,201	- 31,331	- 64	17,871
<b>Construction</b>	<b>1,133</b>	<b>412</b>	<b>6,906</b>	<b>916,887</b>	<b>977,024</b>	<b>713,317</b>	<b>14,419</b>	<b>12,814</b>	<b>49,317</b>	<b>93,136</b>	<b>14,004</b>	<b>70,150</b>	<b>10</b>	<b>3,485</b>
General contractors	941	406	5,860	826,415	854,969	621,170	12,502	9,970	47,923	72,758	9,509	64,361	9	3,485
Special trade contractors	192	*7	1,046	90,472	122,055	92,147	1,917	2,844	1,395	20,379	4,495	5,788	2	—
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b>	<b>1,463</b>	<b>618</b>	<b>8,332</b>	<b>655,427</b>	<b>1,088,278</b>	<b>750,889</b>	<b>31,980</b>	<b>15,373</b>	<b>18,559</b>	<b>142,891</b>	<b>32,360</b>	<b>49,579</b>	<b>- 6</b>	<b>4,196</b>
Lumber and wood products, except furniture	131	*20	866	108,068	146,759	122,263	3,534	2,060	5,938	15,645	3,229	- 15,367	- 2	2,116
Printing, publishing, and allied industries	623	*393	3,531	59,539	120,436	62,628	2,933	3,022	1,775	21,633	2,394	9,225	—	1,616
Other manufacturing	709	205	3,935	487,820	821,083	565,998	25,513	10,291	10,646	105,613	26,737	55,721	- 3	464
<b>Transportation, communication, electric, gas, and sanitary services</b>	<b>1,044</b>	<b>246</b>	<b>6,772</b>	<b>1,682,786</b>	<b>857,359</b>	<b>346,506</b>	<b>138,670</b>	<b>18,009</b>	<b>70,263</b>	<b>77,785</b>	<b>8,076</b>	<b>75,834</b>	<b>—</b>	<b>1,241</b>
Transportation	808	158	5,147	604,565	263,018	66,102	66,102	8,845	35,046	58,543	5,683	5,963	—	1,168
Communication, electric, gas, and sanitary services	236	87	1,624	1,078,221	348,747	83,488	72,568	9,164	35,217	19,241	2,393	69,870	—	73
<b>Wholesale and retail trade</b>	<b>4,203</b>	<b>1,162</b>	<b>26,053</b>	<b>1,408,547</b>	<b>4,582,128</b>	<b>3,494,796</b>	<b>38,976</b>	<b>65,785</b>	<b>38,363</b>	<b>414,170</b>	<b>56,687</b>	<b>144,748</b>	<b>147</b>	<b>5,969</b>
Wholesale trade	1,258	373	8,104	634,442	2,407,345	1,026	21,020	14,575	104,389	25,103	68,396	76	76	2,766
Retail trade	2,945	789	17,949	774,104	2,174,183	1,445,450	28,450	44,764	23,788	309,781	31,584	76,352	71	3,203
Food stores	300	*74	1,596	66,285	280,241	210,593	2,598	4,545	2,063	30,294	4,382	7,241	—	79
Automotive dealers and service stations	254	84	1,451	88,187	369,516	316,800	2,667	4,888	2,871	21,638	1,941	11,943	14	14
Apparel and accessory stores	227	*116	1,237	50,525	116,595	85,994	738	1,499	867	10,365	4,428	3,676	8	428
Furniture and home furnishings stores	251	*5	1,517	53,789	63,965	37,985	529	1,399	1,105	10,351	1,279	3,937	—	44
Eating places	1,429	445	8,976	242,892	672,077	313,956	15,075	22,485	9,660	168,843	8,749	11,915	—	1,717
Other retail trade	483	65	3,173	272,427	671,789	480,122	6,842	9,949	7,222	68,290	10,805	37,638	49	920
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Finance, insurance, and real estate</b>	<b>117,907</b>	<b>39,375</b>	<b>795,211</b>	<b>76,951,420</b>	<b>15,806,848</b>	<b>1,242,073</b>	<b>2,608,535</b>	<b>1,275,730</b>	<b>4,303,318</b>	<b>666,466</b>	<b>173,997</b>	<b>- 1,098,522</b>	<b>- 28,955</b>	<b>634,324</b>
Finance	41,198	13,519	282,761	17,486,760	2,121,093	4,719	75,576	75,666	362,156	61,961	51,155	- 213,835	- 38,041	427,886
Holding and investment companies	40,496	13,192	277,731	16,299,202	1,380,295	1,160	70,772	65,078	317,125	17,726	29,862	- 271,456	- 36,394	398,605
Other finance	702	327	5,030	1,187,558	740,798	3,558	4,804	10,589	45,032	44,235	21,293	57,621	- 1,647	29,281
Insurance agents, brokers, and service	671	*70	3,777	1,003,378	773,946	45,964	3,077	12,122	1,275	81,946	12,422	72,402	1,583	2,960
Real estate	76,038	25,786	508,674	58,461,282	12,911,809	1,191,390	2,529,883	1,187,942	3,939,887	522,559	110,421	- 957,089	7,492	203,478
Operators and lessors of buildings	60,947	20,862	408,429	52,463,050	10,900,089	76,063	2,454,384	1,132,455	3,651,976	453,394	89,706	- 988,434	5,532	156,759
Lessors, other than buildings	7,106	1,083	47,612	1,674,510	250,620	38,884	22,477	17,071	55,938	4,386	1,220	55,782	1,347	23,344
Real estate agents, brokers, and managers	2,515	1,333	15,868	1,246,092	364,044	138,101	31,155	19,038	69,540	23,002	4,740	- 43,643	384	- 1,487
Other real estate	5,469	2,508	36,765	3,077,631	1,397,056	938,341	21,867	19,377	162,433	41,778	14,755	19,206	229	24,861
<b>Services</b>	<b>18,116</b>	<b>3,727</b>	<b>118,805</b>	<b>7,281,150</b>	<b>8,683,840</b>	<b>711,758</b>	<b>722,962</b>	<b>260,739</b>	<b>439,531</b>	<b>2,053,389</b>	<b>362,378</b>	<b>2,154,843</b>	<b>11,993</b>	<b>8,694</b>
Hotels and other lodging places	1,629	726	10,855	2,708,653	1,372,898	221,562	151,524	79,770	201,241	334,382	15,433	- 23,886	12,942	137
Personal services	392	*177	2,694	88,740	108,327	15,831	6,804	4,398	4,104	23,695	2,647	8,412	101	258
Business services	4,440	1,196	29,428	1,691,317	708,158	97,929	281,396	9,876	116,090	78,550	27,781	9,486	1,947	- 750
Automotive repair and services	642	*250	3,698	178,337	97,004	28,057	24,244	4,549	14,888	11,125	3,421	1,562	- 10	39
Amusement and recreation services, including motion pictures	2,133	547	15,026	523,931	444,899	48,917	149,625	15,250	25,124	73,363	13,710	2,994	—	113
Medical and health services	1,547	196	9,782	496,788	1,299,429	101,189	27,366	36,006	29,123	326,031	62,505	390,454	—	1,641
Legal services	3,386	*3	21,718	541,763	2,699,360	15,434	37,630	54,275	12,313	590,130	68,329	1,351,210	- 7	233
Accounting, auditing, and bookkeeping services	1,342	—	8,402	275,392	1,243,535	23,983	23,025	36,174	11,655	422,694	132,973	347,027	- 29	609
Other services	2,605	631	17,201	776,230	710,231	158,857	21,347	20,442	24,992	193,419	35,577	67,584	- 2,951	6,413

Footnotes at end of table.

Table 7. — Selected Items, by Number of Partners and Selected Industries — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Number of partners, selected industry	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Partnerships With 11-50 Partners</b>														
<b>All industries</b>	<b>90,524</b>	<b>58,002</b>	<b>1,743,892</b>	<b>112,522,098</b>	<b>34,652,846</b>	<b>5,083,609</b>	<b>4,568,050</b>	<b>1,624,883</b>	<b>5,273,911</b>	<b>4,227,384</b>	<b>573,623</b>	<b>- 3,154,617</b>	<b>228,506</b>	<b>2,180,317</b>
<b>Agriculture, forestry, and fishing</b>	<b>1,939</b>	<b>1,071</b>	<b>34,843</b>	<b>1,422,276</b>	<b>561,298</b>	<b>310,707</b>	<b>75,111</b>	<b>14,955</b>	<b>99,699</b>	<b>52,453</b>	<b>7,622</b>	<b>- 154,619</b>	<b>27</b>	<b>1,826</b>
Farms	1,746	913	30,257	1,048,176	481,980	263,470	57,650	13,041	71,993	43,161	4,093	- 92,138	27	1,784
Crops	1,343	706	23,051	656,207	234,841	112,231	25,335	8,279	43,805	24,412	2,983	- 28,200	23	815
Livestock	404	207	7,206	391,968	247,139	151,239	32,316	4,763	28,188	18,748	1,110	- 63,938	4	969
Farms not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agricultural services, forestry and fishing	193	158	4,586	374,100	79,318	47,236	17,461	1,914	27,706	9,293	3,529	- 62,481	—	41
<b>Mining</b>	<b>10,918</b>	<b>6,317</b>	<b>236,876</b>	<b>3,479,023</b>	<b>1,691,361</b>	<b>320,477</b>	<b>178,913</b>	<b>101,932</b>	<b>106,656</b>	<b>51,217</b>	<b>26,404</b>	<b>- 1,205,994</b>	<b>- 1,251</b>	<b>3,124</b>
Oil and gas extractions	10,433	5,882	225,495	3,051,253	1,498,047	197,413	168,634	98,021	62,979	29,878	20,114	- 1,058,577	- 1,251	2,152
Other mining	485	435	11,380	427,770	193,314	123,064	10,279	3,911	43,677	21,339	6,290	- 147,417	—	972
<b>Construction</b>	<b>621</b>	<b>528</b>	<b>13,713</b>	<b>503,736</b>	<b>373,559</b>	<b>247,199</b>	<b>29,371</b>	<b>5,625</b>	<b>35,831</b>	<b>21,355</b>	<b>3,134</b>	<b>13,157</b>	<b>190</b>	<b>110</b>
General contractors	399	324	6,650	406,415	304,084	219,216	8,489	4,965	21,885	13,791	2,874	18,513	190	99
Special trade contractors	*25	*6	*549	*93,444	*57,906	*27,983	*19,629	*593	*13,946	*7,564	*259	*- 13,822	—	*11
Contractors not allocable	*197	*197	*6,515	*3,877	*11,569	—	*1,252	*67	—	—	—	*8,466	—	—
<b>Manufacturing</b>	<b>367</b>	<b>173</b>	<b>7,570</b>	<b>1,099,884</b>	<b>691,393</b>	<b>508,576</b>	<b>107,083</b>	<b>10,493</b>	<b>23,024</b>	<b>114,038</b>	<b>7,438</b>	<b>- 94,351</b>	<b>—</b>	<b>- 50</b>
Lumber and wood products, except furniture	38	35	915	123,024	155,092	136,147	3,570	2,262	1,105	32,065	1,508	- 9,906	—	54
Printing, publishing, and allied industries	192	79	4,430	667,364	94,897	42,649	82,692	1,109	7,918	15,570	779	- 83,823	—	- 104
Other manufacturing	138	59	2,225	309,495	441,403	329,780	20,821	7,123	14,002	66,403	5,150	- 622	—	1
<b>Transportation, communication, electric, gas, and sanitary services</b>	<b>519</b>	<b>416</b>	<b>12,677</b>	<b>788,485</b>	<b>342,533</b>	<b>109,140</b>	<b>82,269</b>	<b>9,744</b>	<b>56,875</b>	<b>46,416</b>	<b>1,524</b>	<b>- 41,431</b>	<b>17</b>	<b>12,909</b>
Transportation	210	150	4,602	461,948	234,546	95,595	34,045	4,405	29,880	23,448	465	2,403	17	507
Communication, electric, gas, and sanitary services	310	265	8,075	326,537	107,987	13,545	48,224	5,339	26,995	22,967	1,059	- 43,833	—	12,403
<b>Wholesale and retail trade</b>	<b>1,394</b>	<b>496</b>	<b>23,048</b>	<b>882,765</b>	<b>2,075,784</b>	<b>1,552,222</b>	<b>43,156</b>	<b>27,031</b>	<b>27,637</b>	<b>189,313</b>	<b>13,999</b>	<b>54,182</b>	<b>72</b>	<b>2,029</b>
Wholesale trade	431	127	6,946	409,571	1,085,769	954,492	20,065	5,141	13,038	41,531	5,926	- 1,242	—	129
Retail trade	963	369	16,101	473,194	990,015	597,729	23,091	21,890	14,599	147,781	8,073	55,424	72	1,899
Food stores	*21	*16	*483	*11,298	*89,193	*68,905	*960	*1,097	*201	*9,358	*588	*1,020	—	—
Automotive dealers and service stations	*107	*5	*1,338	*34,901	*92,133	*83,387	*358	*586	*1,668	*4,073	*491	*3,669	*3	*4
Apparel and accessory stores	*32	—	*415	*6,662	*13,062	*8,053	*147	*225	(*)	*2,224	—	*- 14	*48	—
Furniture and home furnishings stores	*26	*5	*405	*26,102	*28,814	*13,049	*512	*1,219	*927	*3,437	*275	*4,322	—	—
Eating places	353	260	6,290	185,201	370,916	165,090	13,270	11,740	7,172	85,019	2,787	9,954	—	—
Other retail trade	424	83	7,171	209,030	395,898	259,245	7,843	7,023	4,631	43,870	3,933	36,473	20	1,895
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Finance, insurance, and real estate</b>	<b>66,571</b>	<b>45,101</b>	<b>1,257,799</b>	<b>95,298,657</b>	<b>18,294,128</b>	<b>1,219,316</b>	<b>3,105,282</b>	<b>1,103,650</b>	<b>4,458,055</b>	<b>918,037</b>	<b>276,164</b>	<b>- 4,112,451</b>	<b>229,298</b>	<b>2,134,862</b>
Finance	28,634	16,504	535,931	35,813,520	5,912,149	4,846	143,725	83,368	601,299	235,383	128,313	- 1,795,298	229,576	699,774
Holding and investment companies	27,979	16,200	523,440	26,038,640	1,333,310	4,812	137,624	51,765	388,002	41,571	51,946	- 1,628,232	105,295	600,165
Other finance	655	304	12,491	9,774,880	4,578,839	34	6,101	31,604	219,296	193,812	76,367	- 167,065	124,281	99,609
Insurance agents, brokers, and service	66	*4	1,717	259,481	532,548	58,396	1,337	4,374	345	41,532	2,698	117,507	—	31
Real estate	37,871	28,593	720,151	59,225,657	11,849,431	1,156,074	2,960,220	1,015,907	3,856,411	641,122	145,153	- 2,434,659	- 278	1,435,057
Operators and lessors of buildings	32,598	25,348	624,078	54,762,916	10,113,458	175,305	2,871,508	975,077	3,665,736	553,524	124,370	- 2,430,042	- 1,718	1,366,576
Lessors, other than buildings	1,625	855	35,641	1,028,630	91,226	1,286	24,404	9,115	14,312	1,495	477	17,138	- 790	51,589
Real estate agents, brokers, and managers	1,298	831	24,065	1,136,598	476,667	241,070	32,796	10,821	63,480	43,521	7,512	- 41,986	—	9,134
Other real estate	2,350	1,559	36,367	2,297,513	1,168,081	738,412	31,512	20,894	112,882	42,582	12,794	20,231	2,229	7,758
<b>Services</b>	<b>8,195</b>	<b>3,901</b>	<b>157,353</b>	<b>9,002,051</b>	<b>10,622,790</b>	<b>815,972</b>	<b>946,864</b>	<b>351,454</b>	<b>466,133</b>	<b>2,834,556</b>	<b>237,339</b>	<b>2,387,641</b>	<b>153</b>	<b>25,507</b>
Hotels and other lodging places	1,631	1,050	32,407	3,146,769	1,669,173	356,876	194,167	94,633	245,608	378,166	12,372	- 100,065	- 143	1,868
Personal services	*38	*34	*1,030	*89,679	*75,960	*25,049	*7,091	*3,544	*5,601	*19,692	*604	*- 676	—	*- 2
Business services	1,298	977	25,938	2,137,342	657,011	65,679	426,316	7,079	44,405	65,286	23,243	- 49,062	528	10,206
Automotive repair and services	207	139	4,390	177,194	78,976	10,415	16,960	3,561	22,568	20,721	1,698	- 36,069	—	—
Amusement and recreation services, including motion pictures	1,444	942	27,603	1,069,567	780,191	118,434	169,954	31,839	66,995	214,060	9,055	- 137,165	34	1,090
Medical and health services	811	261	16,376	702,118	1,609,576	58,044	35,804	52,378	34,840	459,170	38,247	413,858	2	355
Legal services	1,258	*20	25,576	1,097,315	4,515,626	2,489	72,698	122,508	23,811	1,272,065	105,408	2,074,605	- 62	5,496
Accounting, auditing, and bookkeeping services	161	—	2,963	124,084	426,938	16,868	5,244	11,276	5,029	146,486	34,178	121,457	35	227
Other services	1,346	479	21,071	457,983	809,339	162,117	18,630	24,638	17,277	258,911	12,533	100,758	- 242	6,269

Footnotes at end of table.

Table 7. — Selected Items, by Number of Partners and Selected Industries — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Number of partners, selected industry	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Partnerships With 51-100 Partners</b>														
<b>All industries</b> .....	2,736	1,579	197,932	13,445,233	4,887,784	404,568	300,278	195,749	440,398	1,088,417	116,460	414,040	64,915	368,849
Oil and gas extraction.....	235	195	15,350	239,215	145,016	7,573	11,613	11,734	3,507	972	547	-42,697	—	971
Holding and investment companies.....	1,277	653	94,775	3,920,785	174,413	—	3,933	5,624	33,514	1,142	6,741	-195,170	-21,108	213,651
Operators and lessors of buildings.....	538	462	35,844	3,007,460	726,045	45,859	142,480	61,691	216,413	23,972	1,377	-13,448	-28,692	65,528
Services, total.....	313	130	22,082	1,217,274	2,563,757	45,135	116,150	86,791	50,211	806,569	41,127	848,206	5,001	1,083
All other industries.....	375	138	29,881	5,060,498	1,278,552	306,002	26,102	29,909	136,752	255,763	66,668	-182,851	109,713	87,616
<b>Partnerships With 101-500 Partners</b>														
<b>All industries</b> .....	2,750	1,510	543,725	29,594,993	6,321,717	1,143,081	169,010	142,039	1,150,226	850,077	146,235	665,633	-683,154	829,000
Oil and gas extraction.....	513	489	92,004	755,907	265,093	30,202	22,954	44,846	12,515	165	3,888	-57,161	—	—
Holding and investment companies.....	1,056	331	237,423	7,157,319	1,347,007	—	6,757	15,706	413,502	115,946	35,427	382,380	27,661	33,110
Operators and lessors of buildings.....	717	390	123,074	1,737,390	251,659	948	78,909	20,366	68,999	8,270	2,076	4,447	17	—
Services, total.....	218	86	45,192	535,383	1,446,199	31,684	37,401	39,520	24,086	455,725	60,511	401,036	80	468
All other industries.....	245	214	46,031	19,408,994	3,011,759	1,080,248	22,990	21,501	631,124	269,971	46,333	-65,069	-710,913	795,422
<b>Partnerships With 501-1000 Partners</b>														
<b>All industries</b> .....	655	346	462,385	5,020,107	2,957,454	123,858	70,282	89,485	66,262	1,030,509	137,256	587,040	265,221	96,167
Oil and gas extraction.....	94	68	69,987	326,287	119,345	14,351	7,933	5,580	7,856	—	1,217	-16,237	—	( <sup>2</sup> )
Holding and investment companies.....	392	219	254,528	3,321,428	362,563	26	663	1,112	2,883	82	15,250	176,095	265,142	96,002
Operators and lessors of buildings.....	88	29	75,676	691,846	93,170	—	19,905	7,229	27,904	5,493	—	-6,362	—	8
Services, total.....	35	9	28,331	467,558	2,236,946	3,349	35,149	74,902	17,121	1,020,938	120,599	433,933	—	157
All other industries.....	47	22	33,863	212,988	145,329	106,132	6,632	663	10,499	3,996	190	-390	79	—
<b>Partnerships With 1001 or More Partners</b>														
<b>All industries</b> .....	676	504	1,724,539	19,619,627	5,914,959	115,232	396,823	208,785	481,995	1,076,464	93,460	1,490,325	-74,882	200,279
Oil and gas extraction.....	83	82	198,348	936,949	352,545	82,113	18,947	5,032	48,078	231	590	27,177	—	—
Holding and investment companies.....	286	131	641,144	10,580,470	1,546,974	674	9,657	2,602	21,736	897	9,159	938,197	-76,118	199,924
Operators and lessors of buildings.....	272	266	795,955	7,277,217	1,629,949	—	322,171	144,627	384,214	107,356	2,661	21,955	—	324
Services, total.....	22	15	27,281	550,659	2,328,468	—	44,164	55,881	11,967	965,319	78,539	535,850	—	31
All other industries.....	13	10	61,811	274,332	57,023	32,446	1,884	643	16,000	2,661	2,511	-32,854	1,235	—

<sup>1</sup>This estimate should be used with caution because of the small number of sample returns on which it was based.<sup>2</sup>The estimate for this cell is not shown separately to avoid disclosure of information for specific partnerships. However, the data are included in the appropriate totals.<sup>3</sup>Total receipts for industries in finance, insurance, and real estate, and Business receipts for all other industries.<sup>4</sup>Less than \$500.

NOTE: "Nature of business not allocable" is not shown separately because of the small number of sample returns on which it was based. Estimates for specific industry groups have been combined in certain cases to avoid disclosure of information about specific partnerships. However, the data are included in the appropriate totals. Detail may not add to total due to rounding.

**Table 8. — Limited Partnerships: Selected Items for Selected Industries**

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Selected industry	Number of limited partnerships	Number of partners	Business receipts <sup>1</sup>	Total assets	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>All industries.....</b>	<b>170,336</b>	<b>3,620,036</b>	<b>51,957,999</b>	<b>244,881,251</b>	<b>12,783,996</b>	<b>7,607,502</b>	<b>2,645,694</b>	<b>12,325,011</b>	<b>4,304,393</b>	<b>799,610</b>	<b>- 9,392,799</b>	<b>- 238,495</b>	<b>3,694,178</b>
<b>Agriculture, forestry, and fishing .....</b>	<b>5,145</b>	<b>55,293</b>	<b>1,055,500</b>	<b>2,628,589</b>	<b>667,471</b>	<b>101,021</b>	<b>23,389</b>	<b>195,036</b>	<b>89,342</b>	<b>11,432</b>	<b>- 257,977</b>	<b>64</b>	<b>9,914</b>
Farms.....	4,552	49,027	964,564	2,132,385	605,251	88,180	21,105	161,155	78,636	9,107	- 183,866	64	9,784
Other .....	593	6,266	90,935	496,204	62,220	12,841	2,283	33,881	10,705	2,324	- 74,111	—	130
<b>Mining.....</b>	<b>13,199</b>	<b>529,947</b>	<b>3,455,451</b>	<b>7,649,893</b>	<b>908,707</b>	<b>301,302</b>	<b>198,173</b>	<b>227,057</b>	<b>151,877</b>	<b>68,562</b>	<b>- 1,129,717</b>	<b>704</b>	<b>10,637</b>
Oil and gas extraction.....	11,915	503,114	2,850,329	6,488,740	550,499	262,676	163,707	170,235	41,849	60,517	- 892,881	768	9,405
Other .....	1,285	26,832	605,122	1,161,153	358,208	38,626	34,466	56,822	110,028	8,045	- 236,836	- 64	1,232
<b>Construction .....</b>	<b>2,414</b>	<b>17,800</b>	<b>1,377,436</b>	<b>1,874,170</b>	<b>1,021,506</b>	<b>35,035</b>	<b>14,072</b>	<b>101,931</b>	<b>89,662</b>	<b>8,072</b>	<b>114,335</b>	<b>188</b>	<b>15,856</b>
<b>Manufacturing .....</b>	<b>2,081</b>	<b>15,151</b>	<b>1,056,394</b>	<b>1,556,905</b>	<b>783,462</b>	<b>127,273</b>	<b>14,263</b>	<b>43,480</b>	<b>153,066</b>	<b>18,377</b>	<b>- 134,395</b>	<b>- 22</b>	<b>164</b>
<b>Transportation, communication, electric, gas, and sanitary services.....</b>	<b>1,317</b>	<b>20,593</b>	<b>515,457</b>	<b>1,604,573</b>	<b>158,045</b>	<b>157,894</b>	<b>20,431</b>	<b>105,906</b>	<b>69,244</b>	<b>6,297</b>	<b>- 107,842</b>	<b>—</b>	<b>14,022</b>
<b>Wholesale and retail trade.....</b>	<b>7,060</b>	<b>31,856</b>	<b>6,154,685</b>	<b>1,714,098</b>	<b>5,028,795</b>	<b>74,259</b>	<b>56,763</b>	<b>58,799</b>	<b>395,776</b>	<b>39,367</b>	<b>124,063</b>	<b>- 292</b>	<b>2,709</b>
Wholesale trade .....	1,336	8,538	3,967,094	856,627	3,634,745	28,945	12,667	24,727	84,754	18,184	60,175	- 62	785
Retail trade .....	5,713	23,276	2,163,459	850,135	1,377,210	45,267	43,882	34,071	308,378	20,826	63,262	- 231	1,998
<b>Finance, insurance, and real estate .....</b>	<b>122,963</b>	<b>2,762,650</b>	<b>31,469,418</b>	<b>212,948,147</b>	<b>2,983,324</b>	<b>5,536,102</b>	<b>2,033,656</b>	<b>10,696,963</b>	<b>1,776,986</b>	<b>531,309</b>	<b>- 7,519,104</b>	<b>- 247,436</b>	<b>3,612,071</b>
Finance .....	40,825	1,022,147	8,137,196	97,563,908	14,683	227,955	139,697	3,165,646	703,941	288,763	- 3,420,547	- 243,552	2,157,603
Holding and investment companies .....	39,644	981,365	3,590,995	58,019,491	5,900	214,194	82,712	1,805,767	164,084	134,471	- 2,677,605	193,892	1,211,572
Other finance.....	1,181	40,782	4,546,201	39,544,417	8,783	13,762	56,984	1,359,879	539,856	154,292	- 742,941	- 437,444	946,031
Insurance .....	*194	*1,319	*48,023	*68,364	*8,894	*541	*876	*288	*3,163	*1,235	*- 1,846	*533	—
Real estate .....	81,943	1,739,184	23,284,189	115,315,875	2,959,747	5,307,605	1,893,083	7,531,028	1,069,882	241,311	- 4,096,711	- 4,417	1,454,467
Operators and lessors of buildings.....	70,164	1,620,081	19,063,008	104,714,193	359,160	5,156,532	1,813,760	6,896,147	897,977	197,615	- 4,043,365	- 7,697	1,407,881
Other real estate.....	11,779	119,104	4,221,191	10,601,682	2,600,587	151,073	79,323	534,882	171,905	43,696	- 53,346	3,280	46,586
<b>Services.....</b>	<b>16,158</b>	<b>186,747</b>	<b>6,873,658</b>	<b>14,904,876</b>	<b>1,232,686</b>	<b>1,274,616</b>	<b>284,947</b>	<b>895,839</b>	<b>1,578,440</b>	<b>116,194</b>	<b>- 482,164</b>	<b>8,299</b>	<b>28,805</b>

<sup>1</sup>This estimate should be used with caution because of the small number of sample returns on which it was based.

<sup>2</sup>Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Detail may not add to total due to rounding.

Table 9. — Selected Items, by Selected Industries and Size of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)												
All Industries														
Total.....	1,299,593	136,112	6,954,767	447,130,068	253,000,742	102,096,671	17,662,667	8,328,583	21,275,551	26,092,084	4,109,882	15,205,908	139,975	4,740,180
Zero assets.....	279,398	13,456	1,147,023	—	29,828,054	12,110,276	1,117,041	592,743	901,975	2,037,721	346,727	4,061,813	43,365	803,867
\$1 under \$10,000.....	177,260	9,192	502,171	711,284	7,470,766	2,719,174	171,323	131,982	97,672	792,942	357,381	1,500,594	2,795	62,411
\$10,000 under \$25,000.....	135,584	7,745	404,973	2,278,064	8,966,928	3,637,270	230,480	208,712	167,899	1,120,522	384,536	1,160,955	19,822	170,372
\$25,000 under \$50,000.....	133,149	7,132	432,379	4,852,756	11,787,199	5,291,570	361,474	265,656	208,144	1,434,260	325,928	1,805,908	27,233	132,074
\$50,000 under \$100,000.....	150,607	10,979	534,847	10,873,982	16,453,066	7,834,869	603,725	426,810	443,015	1,889,425	419,292	1,755,803	- 1,919	135,105
\$100,000 under \$250,000.....	185,097	21,896	811,114	29,778,654	26,854,381	12,831,214	1,407,726	788,874	1,239,806	3,020,092	548,719	2,826,529	13,584	304,542
\$250,000 under \$500,000.....	101,732	18,468	629,269	36,139,303	22,024,922	9,737,749	1,579,027	760,491	1,696,016	2,287,980	350,924	1,419,447	12,340	357,487
\$500,000 under \$1,000,000.....	61,502	16,085	530,766	43,048,229	20,296,987	8,638,430	1,671,416	821,757	1,961,156	2,211,993	248,345	746,067	52,497	361,091
\$1,000,000 under \$5,000,000.....	63,954	26,043	984,379	130,309,158	48,525,088	19,297,523	5,169,086	2,085,818	6,679,887	4,734,440	492,054	15,248	3,423	1,431,589
\$5,000,000 or more.....	11,310	5,116	977,846	189,138,638	60,793,351	19,998,596	5,351,370	2,245,740	7,879,982	6,562,710	635,977	- 86,454	- 33,166	981,634
Agriculture, Forestry, and Fishing														
Total.....	124,825	4,481	375,386	19,363,189	20,809,259	13,287,497	1,548,171	376,444	1,285,845	1,551,281	238,050	1,061,398	- 738	221,421
Zero assets.....	47,752	702	118,057	—	5,063,578	2,876,931	459,727	100,501	294,216	281,380	23,122	821,568	*2,075	62,188
\$1 under \$10,000.....	9,506	*406	24,873	40,867	320,714	204,400	7,775	3,245	3,382	22,946	4,240	- 7,446	*8	*56
\$10,000 under \$25,000.....	8,251	*233	20,780	137,362	346,261	164,978	19,041	6,375	5,922	25,963	8,783	47,443	—	*839
\$25,000 under \$50,000.....	9,552	*188	27,582	350,418	724,996	415,024	47,352	16,239	23,929	89,489	24,670	73,059	*147	*1,345
\$50,000 under \$100,000.....	14,462	*606	40,232	1,052,816	1,194,648	719,968	91,065	16,204	46,223	74,183	20,557	102,271	36	37,461
\$100,000 under \$250,000.....	17,766	898	54,005	2,892,242	2,965,437	1,764,626	230,921	56,057	148,700	220,762	47,649	209,225	2,481	16,938
\$250,000 under \$500,000.....	9,172	479	32,152	3,245,182	2,308,453	1,372,291	208,833	49,800	164,576	202,561	36,257	76,250	- 305	32,832
\$500,000 under \$1,000,000.....	5,115	561	22,832	3,449,790	2,238,314	1,478,299	179,550	43,026	173,854	199,705	33,397	30,191	128	21,070
\$1,000,000 under \$5,000,000.....	3,011	363	19,445	5,665,649	4,283,458	3,274,593	237,144	62,871	302,452	315,907	34,654	- 159,855	- 5,752	34,635
\$5,000,000 or more.....	238	45	15,418	2,528,863	1,363,399	1,016,387	66,762	22,125	122,588	118,385	4,721	- 131,310	444	14,057
Farms: Total														
Total.....	108,327	3,696	324,147	17,159,936	18,559,302	12,165,122	1,400,462	332,977	1,205,231	1,248,176	175,700	924,208	- 892	211,963
Zero assets.....	43,946	476	108,920	—	4,781,096	2,764,362	441,362	94,513	287,759	250,549	18,944	786,507	*2,075	62,159
\$1 under \$10,000.....	6,676	*303	18,525	27,245	219,655	168,272	4,978	1,606	2,606	9,753	*1,205	- 27,465	—	*79
\$10,000 under \$25,000.....	5,807	*218	15,336	97,042	227,353	124,068	12,449	3,733	4,364	9,849	*5,789	34,233	—	*521
\$25,000 under \$50,000.....	8,038	*95	18,988	294,062	571,911	342,350	39,807	14,299	22,037	78,721	*12,789	53,439	*147	*1,298
\$50,000 under \$100,000.....	11,962	*606	33,357	887,834	977,082	638,077	76,593	13,323	39,521	41,003	6,475	69,011	—	*37,396
\$100,000 under \$250,000.....	15,912	804	48,005	2,601,145	2,539,484	1,547,273	205,608	47,525	137,294	165,974	38,787	168,679	2,485	15,538
\$250,000 under \$500,000.....	8,309	421	28,881	2,954,956	1,985,380	1,233,661	190,821	42,406	153,652	151,447	29,465	43,368	- 305	30,127
\$500,000 under \$1,000,000.....	4,774	431	19,867	3,226,414	2,064,998	1,352,239	162,486	39,565	166,833	182,119	30,652	43,791	*114	19,020
\$1,000,000 under \$5,000,000.....	2,695	302	17,023	5,045,102	4,008,400	3,112,754	207,991	58,393	282,429	274,206	27,389	- 136,231	- 5,754	32,050
\$5,000,000 or more.....	208	40	15,245	2,026,135	1,183,943	882,067	58,368	17,616	108,738	84,554	4,205	- 111,125	346	13,775
Farms: Field crop														
Total.....	56,309	2,462	186,233	9,749,838	7,729,233	4,111,503	763,702	209,774	625,003	883,923	100,658	578,559	988	117,463
Zero assets.....	21,364	*360	58,565	—	2,236,260	1,167,517	223,106	50,295	130,816	190,227	13,697	440,796	*- 346	29,396
\$1 under \$10,000.....	2,728	*209	8,234	9,607	76,412	49,924	2,320	1,019	*1,753	8,047	*1,006	- 23,758	—	*79
\$10,000 under \$25,000.....	2,549	*13	5,965	44,980	118,906	55,225	6,207	2,373	1,372	6,741	*4,551	20,435	—	*306
\$25,000 under \$50,000.....	4,373	*95	10,711	159,367	304,796	175,437	21,344	10,993	11,105	66,947	*2,604	27,823	*147	*607
\$50,000 under \$100,000.....	6,551	*309	20,391	463,826	323,908	146,097	35,479	9,630	21,141	30,445	*2,536	32,345	—	*34,598
\$100,000 under \$250,000.....	9,777	558	31,055	1,592,973	1,109,387	539,808	116,340	31,527	77,499	114,477	21,070	105,654	*304	8,648
\$250,000 under \$500,000.....	4,811	342	19,008	1,708,445	1,006,984	548,911	118,778	27,024	84,531	102,511	19,154	17,514	*150	11,299
\$500,000 under \$1,000,000.....	2,521	327	9,599	1,688,046	822,013	425,814	86,610	25,653	82,861	118,297	21,162	37,958	*- 94	11,373
\$1,000,000 under \$5,000,000.....	1,508	222	12,309	2,842,037	1,288,075	725,192	116,565	39,279	146,213	191,616	12,588	- 35,608	596	13,547
\$5,000,000 or more.....	127	27	10,396	1,240,557	442,491	277,576	36,954	11,982	67,712	54,616	2,290	- 44,600	231	7,610

Footnotes at end of table.

Table 9. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Agriculture, Forestry, and Fishing — Continued</b>														
<b>Farms: Livestock</b>														
<b>Total</b> .....	<b>51,994</b>	<b>1,234</b>	<b>137,842</b>	<b>7,386,832</b>	<b>10,824,149</b>	<b>8,050,946</b>	<b>635,865</b>	<b>123,073</b>	<b>580,011</b>	<b>363,531</b>	<b>74,836</b>	<b>343,767</b>	<b>- 1,880</b>	<b>94,500</b>
Zero assets.....	22,582	*116	50,355	—	2,544,835	1,596,845	218,256	44,218	156,943	60,322	5,247	345,711	*2,420	32,764
\$1 under \$10,000.....	3,948	*94	10,291	17,637	143,243	118,348	2,658	587	853	1,706	*199	- 3,707	—	—
\$10,000 under \$25,000.....	3,258	*205	9,371	52,062	108,447	68,843	6,242	1,360	2,991	3,107	*1,238	13,798	—	*215
\$25,000 under \$50,000.....	3,665	—	8,277	134,696	267,115	166,913	18,463	3,306	10,932	11,774	*10,185	25,616	—	*691
\$50,000 under \$100,000.....	5,411	*297	12,966	424,009	653,174	491,980	41,114	3,693	18,380	10,558	*3,939	36,667	—	*2,798
\$100,000 under \$250,000.....	6,135	246	16,950	1,008,172	1,430,096	1,007,465	89,268	15,997	59,796	51,498	17,718	63,024	*2,181	6,890
\$250,000 under \$500,000.....	3,498	*79	9,873	1,246,511	978,397	684,750	72,043	15,382	69,121	48,936	10,311	25,854	*- 455	18,827
\$500,000 under \$1,000,000.....	2,229	*104	10,196	1,515,101	1,237,066	923,751	74,982	13,782	83,755	63,100	9,284	3,951	*208	7,647
\$1,000,000 under \$5,000,000.....	1,187	80	4,714	2,203,065	2,387,562	91,426	9,426	19,113	136,216	82,590	14,801	- 100,623	- 6,350	18,503
\$5,000,000 or more.....	81	13	4,849	785,578	741,451	604,491	21,414	5,634	41,025	29,939	1,915	- 66,524	115	6,165
<b>Agricultural services, forestry, and fishing</b>														
<b>Total</b> .....	<b>16,498</b>	<b>785</b>	<b>51,239</b>	<b>2,203,253</b>	<b>2,249,958</b>	<b>1,122,375</b>	<b>147,709</b>	<b>43,467</b>	<b>80,614</b>	<b>303,105</b>	<b>62,350</b>	<b>137,190</b>	<b>154</b>	<b>9,458</b>
Zero assets.....	3,806	*226	9,137	—	282,482	112,569	18,365	5,988	6,457	30,831	4,178	35,061	—	*29
\$1 under \$10,000.....	2,830	*103	6,348	13,622	101,059	36,128	2,797	1,639	776	13,194	*3,035	20,020	*8	*- 23
\$10,000 under \$25,000.....	2,444	*15	5,444	40,320	118,908	40,910	6,592	2,642	1,558	16,114	*2,995	13,210	—	*319
\$25,000 under \$50,000.....	1,514	*93	8,604	56,355	153,085	72,674	7,546	1,940	1,892	10,768	*11,881	19,620	—	*47
\$50,000 under \$100,000.....	2,500	—	6,875	164,981	217,566	81,891	14,473	2,881	6,703	33,180	14,081	33,260	37	*65
\$100,000 under \$250,000.....	1,854	*94	6,000	291,098	425,954	217,353	25,313	8,533	11,405	54,788	8,862	40,546	*- 4	*1,400
\$250,000 under \$500,000.....	863	*58	3,271	290,226	323,073	138,630	18,012	7,394	10,827	51,113	6,792	32,882	—	*2,706
\$500,000 under \$1,000,000.....	341	*130	2,965	223,376	173,316	126,061	17,064	3,462	7,022	17,586	*2,745	- 13,600	*14	*2,049
\$1,000,000 under \$5,000,000.....	316	61	2,422	620,547	275,058	161,839	29,153	4,479	20,023	41,701	7,265	- 23,624	*1	*2,585
\$5,000,000 or more.....	30	5	173	502,727	179,457	134,320	8,394	4,510	13,851	33,830	516	- 20,185	98	282
<b>Mining</b>														
<b>Total</b> .....	<b>28,069</b>	<b>9,643</b>	<b>689,445</b>	<b>16,438,544</b>	<b>9,721,011</b>	<b>3,769,584</b>	<b>895,340</b>	<b>373,545</b>	<b>490,097</b>	<b>618,472</b>	<b>82,010</b>	<b>- 2,508,231</b>	<b>4,454</b>	<b>59,304</b>
Zero assets.....	5,344	861	68,654	—	343,774	79,565	24,067	13,431	15,294	25,881	5,523	- 163,839	*- 2,311	*23,716
\$1 under \$10,000.....	5,228	2,076	32,790	18,063	81,265	9,969	5,427	2,690	*145	*665	*298	- 29,569	—	—
\$10,000 under \$25,000.....	3,486	1,522	32,735	59,211	86,131	*8,503	6,131	2,865	*12,749	*3,579	—	- 313,433	—	—
\$25,000 under \$50,000.....	2,373	798	38,046	90,577	91,526	*18,689	9,045	1,463	*2,012	*2,853	*1,309	- 211,647	*162	—
\$50,000 under \$100,000.....	3,024	980	28,517	228,568	243,700	48,790	23,953	10,470	2,790	8,543	*1,426	- 75,760	—	—
\$100,000 under \$250,000.....	3,781	1,392	49,181	631,611	594,166	120,021	58,412	22,304	17,212	30,726	15,329	- 149,767	—	*1,235
\$250,000 under \$500,000.....	2,023	800	69,808	699,338	639,330	201,187	105,186	20,534	57,399	36,334	7,590	- 248,234	*15	*2,546
\$500,000 under \$1,000,000.....	1,123	509	47,156	800,236	495,477	129,681	32,857	18,953	28,693	27,550	7,931	- 419,222	*612	*6,713
\$1,000,000 under \$5,000,000.....	1,268	551	144,131	2,563,088	1,710,625	518,269	132,730	64,900	59,491	107,509	16,250	- 374,972	2,068	16,420
\$5,000,000 or more.....	419	154	178,427	11,347,852	5,435,018	2,634,911	497,531	215,935	294,312	375,033	26,353	- 521,788	3,908	8,674
<b>Oil and gas extraction</b>														
<b>Total</b> .....	<b>24,052</b>	<b>8,272</b>	<b>636,793</b>	<b>11,378,580</b>	<b>6,049,862</b>	<b>1,818,099</b>	<b>553,779</b>	<b>181,288</b>	<b>300,245</b>	<b>221,343</b>	<b>60,223</b>	<b>- 1,711,569</b>	<b>5,770</b>	<b>33,205</b>
Zero assets.....	4,344	703	65,029	—	206,971	29,750	11,716	9,004	12,388	9,034	*1,370	- 132,363	—	*7,681
\$1 under \$10,000.....	4,902	2,076	31,732	16,896	71,935	4,422	5,366	2,509	*135	*286	*298	- 21,681	—	—
\$10,000 under \$25,000.....	2,918	1,060	26,448	47,723	72,733	*4,817	4,719	2,744	*1,932	*2,178	—	- 14,842	—	—
\$25,000 under \$50,000.....	1,924	*570	33,317	73,067	73,016	*8,931	7,943	972	*735	*1,647	*369	26,657	*162	—
\$50,000 under \$100,000.....	2,802	899	27,884	214,806	223,240	45,511	21,841	9,970	*2,565	7,065	*1,285	- 74,073	—	—
\$100,000 under \$250,000.....	3,149	1,215	44,935	535,100	473,496	82,024	43,417	18,263	7,440	13,703	8,350	- 107,773	—	*1,063
\$250,000 under \$500,000.....	1,676	704	42,115	564,952	424,917	83,790	47,743	14,931	15,533	9,466	4,944	- 151,657	*15	*671
\$500,000 under \$1,000,000.....	992	433	45,331	697,979	390,168	71,439	25,359	15,413	20,098	11,585	6,551	- 347,066	*612	*6,581
\$1,000,000 under \$5,000,000.....	1,016	482	142,306	2,037,389	1,111,504	220,011	87,402	43,861	40,933	43,357	12,640	- 328,510	1,067	12,269
\$5,000,000 or more.....	327	130	177,696	7,190,666	3,001,882	1,267,403	298,273	63,621	198,486	123,023	24,415	- 550,260	3,914	4,940

Footnotes at end of table.

Table 9. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Mining — Continued														
Other mining														
Total.....	4,017	1,371	52,652	5,059,964	3,671,149	1,951,485	341,561	192,258	189,852	397,129	21,787	- 796,663	*- 1,316	26,099
Zero assets.....	1,000	*158	3,625	—	136,802	49,815	12,352	4,427	2,906	16,847	*4,153	- 31,476	*- 2,311	*16,036
\$1 under \$10,000.....	326	—	*1,058	*1,167	*9,330	*5,546	*61	*181	*11	*379	—	*- 7,888	—	—
\$10,000 under \$25,000.....	*568	*462	*6,287	*11,488	*13,398	*3,686	*1,412	*121	*10,817	*1,401	—	*- 298,591	—	—
\$25,000 under \$50,000.....	*449	*228	*4,729	*17,511	*18,510	*9,757	*1,102	*492	*1,277	*1,007	*940	*- 238,305	—	—
\$50,000 under \$100,000.....	*222	*81	*633	*13,762	*20,460	*3,279	*2,111	*500	*225	*1,478	*141	*- 1,686	—	—
\$100,000 under \$250,000.....	632	177	4,246	96,511	120,670	37,997	14,994	4,041	9,772	17,023	*6,979	- 41,993	—	*172
\$250,000 under \$500,000.....	347	*96	27,693	134,386	214,413	117,397	57,443	5,603	41,866	26,868	*2,646	- 96,577	—	*1,875
\$500,000 under \$1,000,000.....	131	*76	1,825	102,257	105,309	58,242	7,499	3,540	8,594	15,964	*1,380	- 72,156	—	*132
\$1,000,000 under \$5,000,000.....	250	69	1,825	525,699	599,121	298,258	45,328	21,039	18,556	64,152	3,609	- 46,462	*1,001	4,151
\$5,000,000 or more.....	92	24	731	4,157,184	2,433,136	1,367,508	199,258	152,314	95,826	252,010	1,938	38,472	- 6	3,733
Construction														
Total.....	75,275	1,823	168,549	8,731,920	19,733,317	13,673,945	334,917	287,601	343,927	2,500,562	386,039	2,126,987	- 63	22,180
Zero assets.....	22,012	634	46,990	—	2,556,953	1,547,984	59,697	33,487	36,195	295,626	55,617	417,563	1	3,242
\$1 under \$10,000.....	20,895	*209	44,077	81,333	1,317,148	685,433	18,210	18,102	8,283	186,922	80,830	264,922	—	—
\$10,000 under \$25,000.....	10,420	*102	22,198	166,156	1,164,503	622,317	23,960	20,020	9,759	207,816	68,024	167,920	*- 161	—
\$25,000 under \$50,000.....	6,635	*15	14,255	237,848	1,254,322	833,403	24,715	19,466	10,002	155,309	44,226	128,076	*33	*83
\$50,000 under \$100,000.....	5,993	*343	15,436	416,584	1,371,124	863,434	30,234	24,489	17,866	201,000	53,272	126,443	—	*582
\$100,000 under \$250,000.....	4,738	107	11,077	744,067	1,675,567	1,130,400	43,215	25,447	29,812	214,655	26,153	195,602	*414	3,960
\$250,000 under \$500,000.....	2,192	86	6,046	743,487	1,793,324	1,185,365	23,934	26,816	25,624	249,018	16,659	144,880	*- 3	*1,051
\$500,000 under \$1,000,000.....	1,097	98	3,707	761,710	1,805,805	1,362,328	25,343	23,491	30,474	269,724	11,975	197,769	*- 5	918
\$1,000,000 under \$5,000,000.....	1,087	194	3,887	2,270,560	3,558,936	2,915,270	40,859	36,247	71,128	341,240	15,272	240,121	208	5,963
\$5,000,000 or more.....	206	35	876	3,310,373	3,235,633	2,528,012	44,751	40,036	104,785	379,250	14,010	243,691	- 551	6,381
General contractors														
Total.....	30,326	1,150	72,729	7,317,314	14,065,407	10,562,883	179,050	143,000	292,858	1,432,360	173,043	1,314,703	- 105	19,822
Zero assets.....	8,002	308	17,456	—	1,581,067	1,097,547	22,829	13,602	23,545	145,285	25,747	209,508	1	*2,217
\$1 under \$10,000.....	6,923	*18	14,640	25,384	618,024	390,690	5,035	5,980	5,595	83,141	31,457	86,699	—	—
\$10,000 under \$25,000.....	3,413	*7	7,728	57,416	473,295	298,821	6,483	5,593	6,856	52,967	18,863	50,845	*- 161	—
\$25,000 under \$50,000.....	2,516	*15	5,590	91,487	584,959	435,947	6,884	4,843	5,763	46,872	15,605	53,244	—	—
\$50,000 under \$100,000.....	2,689	*328	8,006	192,161	694,438	493,039	6,830	8,073	9,588	74,538	21,083	64,346	—	*16
\$100,000 under \$250,000.....	2,876	79	6,835	462,520	977,552	702,848	21,977	9,209	21,423	82,596	11,499	109,459	*414	3,737
\$250,000 under \$500,000.....	1,782	86	4,712	610,531	1,423,209	951,832	14,164	17,566	22,341	150,229	11,296	109,402	*- 1	*1,000
\$500,000 under \$1,000,000.....	929	96	3,296	647,789	1,581,644	1,218,806	20,882	16,659	26,206	222,388	11,120	174,534	*- 3	906
\$1,000,000 under \$5,000,000.....	1,012	181	3,656	2,133,106	3,143,215	2,580,419	35,533	25,809	69,230	268,443	13,693	203,645	*196	5,623
\$5,000,000 or more.....	184	32	810	3,096,921	2,988,005	2,392,935	38,434	33,668	100,312	305,901	12,682	253,022	- 552	6,323
Special trade contractors														
Total.....	44,949	673	95,820	1,414,606	5,667,910	3,111,062	155,868	124,602	51,069	1,068,202	212,995	812,284	*42	2,358
Zero assets.....	14,010	*326	29,534	—	975,886	450,437	36,868	19,886	12,650	150,341	29,870	208,055	—	*1,025
\$1 under \$10,000.....	13,972	*191	29,437	55,949	699,124	294,743	13,175	12,123	2,688	103,781	49,373	178,223	—	—
\$10,000 under \$25,000.....	7,007	*95	14,470	108,740	691,208	323,496	17,477	14,427	2,903	154,849	49,162	117,075	—	—
\$25,000 under \$50,000.....	4,119	—	8,665	146,161	669,363	397,456	17,831	14,624	4,239	108,437	28,622	74,832	*33	*83
\$50,000 under \$100,000.....	3,304	*15	7,430	224,424	676,686	370,395	23,404	16,416	8,279	126,461	32,188	62,097	—	*566
\$100,000 under \$250,000.....	1,862	*30	4,242	281,547	698,015	427,552	21,237	16,238	8,389	132,060	14,654	86,143	—	*223
\$250,000 under \$500,000.....	410	—	1,334	132,957	370,115	233,533	9,771	9,250	3,283	98,790	5,364	35,478	*- 2	*51
\$500,000 under \$1,000,000.....	168	—	411	113,922	224,161	143,522	4,462	4,832	2,267	47,337	*856	23,235	*- 2	*13
\$1,000,000 under \$5,000,000.....	75	*13	231	137,454	415,721	334,851	5,326	10,438	1,897	72,797	1,579	36,476	13	*340
\$5,000,000 or more.....	22	3	66	213,453	247,629	135,077	6,318	6,368	4,473	73,349	1,329	- 9,331	1	58

Footnotes at end of table.

**Table 9. — Selected Items, by Selected Industries and Size of Total Assets — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Manufacturing</b>														
<b>Total</b> .....	<b>30,454</b>	<b>1,561</b>	<b>87,230</b>	<b>8,900,756</b>	<b>13,107,895</b>	<b>9,248,281</b>	<b>453,956</b>	<b>239,104</b>	<b>281,775</b>	<b>2,003,046</b>	<b>167,831</b>	<b>484,564</b>	<b>4,261</b>	<b>39,216</b>
Zero assets.....	6,125	*316	14,712	—	576,186	304,859	19,951	13,171	5,858	97,632	15,176	80,100	*12	*9,124
\$1 under \$10,000.....	8,065	*202	18,642	32,948	175,104	57,594	5,146	2,788	660	26,935	5,483	13,751	—	*185
\$10,000 under \$25,000.....	5,799	—	14,402	94,425	353,294	140,913	11,965	9,125	9,433	59,503	26,729	63,022	—	—
\$25,000 under \$50,000.....	2,989	*399	8,652	107,955	301,370	153,048	7,090	8,862	2,303	55,605	*6,458	62,470	*3	*115
\$50,000 under \$100,000.....	2,082	*106	6,530	137,941	415,099	243,731	12,187	10,363	7,025	81,503	26,339	7,816	—	—
\$100,000 under \$250,000.....	3,063	*114	8,070	481,245	1,217,754	717,869	42,538	31,800	14,941	241,815	29,559	122,496	*83	*2,574
\$250,000 under \$500,000.....	1,054	107	3,128	381,762	755,283	479,714	21,452	15,823	10,665	120,815	15,620	53,704	*76	*5,218
\$500,000 under \$1,000,000.....	657	187	3,168	433,943	706,748	447,376	28,174	18,440	9,854	127,581	9,377	37,254	*558	*- 15
\$1,000,000 under \$5,000,000.....	446	86	3,623	953,859	1,904,916	1,360,450	38,360	29,601	23,797	271,404	20,946	135,589	*3,378	12,138
\$5,000,000 or more.....	174	44	6,303	6,276,679	6,702,142	5,342,727	267,093	99,133	197,240	920,251	12,143	- 91,638	151	9,878
<b>Lumber and wood products, except furniture</b>														
<b>Total</b> .....	<b>5,972</b>	<b>50</b>	<b>14,386</b>	<b>1,227,852</b>	<b>1,887,044</b>	<b>1,251,089</b>	<b>86,506</b>	<b>38,990</b>	<b>40,092</b>	<b>294,775</b>	<b>32,620</b>	<b>69,138</b>	<b>1,036</b>	<b>21,828</b>
Zero assets.....	1,498	—	3,365	—	184,175	76,024	11,439	3,413	2,600	24,492	*1,383	28,989	*12	*10
\$1 under \$10,000.....	1,240	—	2,480	5,535	31,712	15,318	1,671	600	*147	*5,500	*1,288	5,995	—	*185
\$10,000 under \$25,000.....	1,118	—	2,651	18,988	64,266	*18,259	3,709	*2,194	*1,035	*10,186	*5,897	12,159	—	—
\$25,000 under \$50,000.....	*536	—	*1,072	*18,768	*29,717	*6,572	*1,414	*323	*548	*3,662	*8,784	—	—	—
\$50,000 under \$100,000.....	313	—	805	23,874	65,759	35,011	4,065	1,337	412	4,753	*1,993	10,184	—	—
\$100,000 under \$250,000.....	836	**17	2,046	131,436	406,473	233,232	16,221	12,776	4,894	75,632	5,121	30,859	*167	*1,027
\$250,000 under \$500,000.....	283	**	744	93,751	156,930	87,156	7,206	3,756	2,868	19,870	6,135	9,307	*74	*5,169
\$500,000 under \$1,000,000.....	64	*20	198	43,244	106,642	64,122	4,624	3,681	1,335	18,935	*520	6,153	—	*3
\$1,000,000 under \$5,000,000.....	64	*8	463	116,949	229,299	181,759	6,277	3,143	5,050	27,723	3,932	4,961	*654	*10,853
\$5,000,000 or more.....	20	5	562	775,307	612,073	533,636	29,880	7,767	21,203	105,629	2,690	- 48,252	129	4,581
<b>Printing, publishing, and allied industries</b>														
<b>Total</b> .....	<b>6,517</b>	<b>274</b>	<b>18,852</b>	<b>788,347</b>	<b>888,893</b>	<b>356,942</b>	<b>58,134</b>	<b>20,446</b>	<b>17,595</b>	<b>165,877</b>	<b>22,216</b>	<b>86,802</b>	<b>*- 116</b>	<b>*2,937</b>
Zero assets.....	1,402	*3	3,128	—	69,438	32,094	1,213	1,529	*609	12,766	*1,977	11,161	—	*2,862
\$1 under \$10,000.....	2,150	*94	5,213	7,525	52,952	9,611	518	586	*195	*4,379	*1,839	- 3,517	—	—
\$10,000 under \$25,000.....	1,746	—	4,876	28,642	126,947	62,173	3,803	2,697	7,358	18,958	*6,562	24,248	—	—
\$25,000 under \$50,000.....	*469	*103	*1,189	*17,491	*49,249	*25,239	*1,271	*981	*210	*6,724	*211	*8,485	—	—
\$50,000 under \$100,000.....	*187	—	*374	*11,423	*30,856	*16,614	*1,323	*708	*1,312	*5,157	*3,819	*- 1,329	—	—
\$100,000 under \$250,000.....	331	*16	1,329	51,253	105,682	53,068	4,248	2,364	2,072	21,303	*2,015	18,912	*- 125	*30
\$250,000 under \$500,000.....	74	*8	310	25,963	56,934	*19,014	1,183	1,377	*958	16,051	*1,631	3,587	—	—
\$500,000 under \$1,000,000.....	51	*12	317	42,940	55,231	*31,563	567	*838	*743	8,864	*614	- 1,205	*9	—
\$1,000,000 under \$5,000,000.....	77	*16	801	166,693	226,837	81,937	5,129	5,235	2,344	50,460	2,954	30,006	—	*44
\$5,000,000 or more.....	30	22	1,315	436,418	114,768	25,628	38,878	4,134	1,854	21,215	494	- 3,546	—	—
<b>Other manufacturing industries</b>														
<b>Total</b> .....	<b>17,965</b>	<b>1,237</b>	<b>53,992</b>	<b>6,884,557</b>	<b>10,331,958</b>	<b>7,640,251</b>	<b>309,316</b>	<b>179,668</b>	<b>224,088</b>	<b>1,542,394</b>	<b>112,994</b>	<b>328,624</b>	<b>3,342</b>	<b>14,451</b>
Zero assets.....	3,225	*313	8,219	—	322,573	196,742	7,300	8,229	2,650	60,374	11,816	39,950	—	*6,252
\$1 under \$10,000.....	4,675	*108	10,949	19,888	90,440	32,666	2,957	1,602	378	17,056	*2,256	11,273	—	—
\$10,000 under \$25,000.....	2,935	—	6,875	46,795	162,081	60,481	4,453	4,235	1,040	30,358	*14,269	26,615	—	—
\$25,000 under \$50,000.....	1,984	*296	6,391	71,695	222,405	121,237	4,405	7,557	1,544	46,828	*2,586	45,201	*3	*115
\$50,000 under \$100,000.....	1,582	*106	5,351	102,644	318,485	192,106	6,798	8,319	5,301	71,593	20,527	- 1,038	—	—
\$100,000 under \$250,000.....	1,896	*83	4,695	298,556	705,599	431,569	22,069	16,660	7,975	144,880	22,424	72,725	*41	*1,517
\$250,000 under \$500,000.....	697	97	2,074	282,049	541,419	373,544	13,063	10,690	6,839	84,894	7,854	40,810	*2	*49
\$500,000 under \$1,000,000.....	542	155	2,653	347,759	544,875	351,691	22,982	13,922	7,777	99,783	8,243	32,306	549	*- 18
\$1,000,000 under \$5,000,000.....	305	62	2,359	670,217	1,448,780	1,096,754	26,954	21,223	16,403	193,221	14,060	100,623	*2,725	1,242
\$5,000,000 or more.....	124	17	4,426	5,064,954	5,975,301	4,783,463	198,335	87,232	174,183	793,406	8,959	- 39,841	22	5,296

Footnotes at end of table.



Table 9.—Selected Items, by Selected Industries and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Transportation, Communication, Electric, Gas, and Sanitary Services</b>														
Total.....	19,778	1,404	61,036	7,993,284	5,409,055	1,957,638	852,663	146,418	315,583	513,807	61,088	367,734	130	12,426
Zero assets.....	4,651	*345	10,331	—	459,133	105,548	36,199	15,999	17,369	76,105	9,385	31,733	*8	*6,891
\$1 under \$10,000.....	2,713	*205	6,892	10,509	169,517	66,255	3,582	10,417	719	7,378	*6,462	22,516	—	—
\$10,000 under \$25,000.....	2,568	*15	5,315	44,703	176,569	78,697	11,743	5,164	2,949	16,418	*1,667	9,862	—	—
\$25,000 under \$50,000.....	2,739	—	5,965	96,639	309,263	134,618	16,324	6,434	5,348	21,416	4,952	34,576	—	—
\$50,000 under \$100,000.....	3,102	*103	8,890	204,184	346,717	144,440	30,560	7,506	8,259	35,699	13,514	12,887	*-33	*5
\$100,000 under \$250,000.....	1,939	*140	6,373	307,133	450,264	138,679	41,418	14,334	12,731	80,330	10,795	44,667	—	—
\$250,000 under \$500,000.....	1,019	230	4,973	355,790	339,551	90,137	36,539	12,513	17,566	43,652	6,730	27,178	*224	*1,196
\$500,000 under \$1,000,000.....	487	165	4,562	342,525	284,144	96,276	52,001	10,593	22,211	58,271	1,870	-43,590	*-23	*1,912
\$1,000,000 under \$5,000,000.....	413	168	6,446	874,912	656,635	286,394	85,243	15,780	51,880	105,958	4,823	1,939	*-226	*-761
\$5,000,000 or more.....	147	33	1,289	5,756,889	2,217,262	816,595	539,053	47,677	176,552	68,581	891	225,966	180	3,185
<b>Transportation</b>														
Total.....	16,781	905	44,277	4,574,252	3,832,870	1,202,696	599,914	94,615	241,761	377,928	47,855	515,558	*-16	-554
Zero assets.....	3,901	*345	8,828	—	419,649	104,492	33,297	14,381	16,101	70,352	9,115	22,664	*8	*202
\$1 under \$10,000.....	2,411	*99	6,093	8,729	146,934	56,420	3,033	9,745	682	6,240	*6,462	18,649	—	—
\$10,000 under \$25,000.....	2,337	*15	4,853	41,355	168,281	71,990	10,782	5,148	2,934	15,777	*1,667	9,585	—	—
\$25,000 under \$50,000.....	2,343	—	4,965	81,168	281,140	124,268	15,025	5,252	4,639	14,947	4,011	32,929	—	—
\$50,000 under \$100,000.....	2,829	*103	8,203	186,040	316,018	131,798	29,068	6,529	7,936	30,295	13,514	15,160	*-33	*5
\$100,000 under \$250,000.....	1,589	*65	4,841	247,497	373,053	129,834	33,679	11,796	9,634	62,654	4,989	38,829	—	—
\$250,000 under \$500,000.....	720	*117	2,661	250,822	254,921	70,927	24,305	9,219	11,543	27,044	*3,285	30,794	*94	—
\$500,000 under \$1,000,000.....	291	*52	1,324	204,456	197,698	67,493	28,725	7,036	15,858	39,171	1,388	-22,953	*-23	—
\$1,000,000 under \$5,000,000.....	256	86	1,964	538,733	417,530	178,931	58,631	9,292	37,100	69,128	2,996	18,009	*-61	*-761
\$5,000,000 or more.....	104	23	545	3,015,452	1,257,645	266,541	363,369	16,217	135,335	42,320	428	351,892	—	—
<b>Communication, electric, gas, and sanitary services</b>														
Total.....	2,997	499	16,759	3,419,032	1,576,186	754,943	252,749	51,803	73,822	135,879	13,233	-147,823	*146	*12,980
Zero assets.....	750	—	1,503	—	39,483	*1,056	*2,902	1,619	*1,268	*5,753	*270	9,069	—	*6,689
\$1 under \$10,000.....	*302	*106	*799	*1,779	*22,583	*9,835	*549	*672	*37	*1,137	—	*3,867	—	—
\$10,000 under \$25,000.....	*231	—	*462	*3,348	*8,288	*6,707	*961	*17	*15	*641	—	*276	—	—
\$25,000 under \$50,000.....	*396	—	*1,000	*15,471	*28,123	*10,350	*1,299	*1,181	*709	*6,469	*941	*1,647	—	—
\$50,000 under \$100,000.....	*273	—	*687	*18,144	*30,698	*12,642	*1,492	*977	*324	*5,404	—	*-2,273	—	—
\$100,000 under \$250,000.....	350	*75	1,532	59,636	77,211	*8,845	7,739	2,538	3,097	17,676	*5,806	5,839	—	—
\$250,000 under \$500,000.....	299	*113	2,312	104,968	84,631	*19,210	12,235	3,294	6,022	16,607	*3,446	-3,617	*130	*1,196
\$500,000 under \$1,000,000.....	196	*113	3,238	138,069	86,446	*28,783	23,276	3,557	6,353	19,099	*482	-20,636	—	*1,912
\$1,000,000 under \$5,000,000.....	157	82	4,482	336,179	239,105	107,462	26,612	6,488	14,780	36,830	1,825	-16,070	*-164	—
\$5,000,000 or more.....	43	10	744	2,741,438	959,617	550,054	175,683	31,461	41,217	26,261	463	-125,925	180	3,185
<b>Wholesale and Retail Trade</b>														
Total.....	204,916	6,632	487,819	16,336,201	58,229,310	43,906,867	676,544	947,853	544,513	4,358,111	725,185	2,858,401	7,919	54,442
Zero assets.....	50,930	1,678	113,386	—	7,601,805	5,645,022	96,028	155,533	55,058	510,973	90,879	423,966	*104	14,616
\$1 under \$10,000.....	35,374	1,147	78,968	159,519	1,535,329	1,088,339	14,089	24,105	7,535	86,454	28,093	74,021	*24	*4,074
\$10,000 under \$25,000.....	30,995	282	69,304	525,042	2,805,866	1,935,821	36,525	58,070	14,477	211,994	40,988	174,142	—	*-72
\$25,000 under \$50,000.....	27,282	1,039	63,534	1,000,910	4,411,263	3,030,170	55,550	85,953	29,320	392,197	83,558	281,017	—	*1,417
\$50,000 under \$100,000.....	26,328	657	61,260	1,852,846	6,754,315	4,787,504	83,871	134,234	57,733	589,509	119,730	370,073	*216	*2,258
\$100,000 under \$250,000.....	22,671	1,013	59,299	3,469,923	10,201,568	7,496,844	135,865	182,727	101,560	841,837	159,186	526,695	*1,704	8,418
\$250,000 under \$500,000.....	7,046	331	21,486	2,450,956	6,880,844	5,204,322	88,020	110,847	70,288	551,042	68,191	329,759	-33	5,683
\$500,000 under \$1,000,000.....	2,465	265	9,379	1,705,763	4,721,859	3,575,722	51,516	65,126	53,184	377,445	36,507	210,300	5,774	1,940
\$1,000,000 under \$5,000,000.....	1,652	175	7,874	2,933,265	8,403,286	6,789,251	74,904	97,703	81,168	563,141	81,735	323,183	20	13,161
\$5,000,000 or more.....	173	45	3,329	2,237,977	4,913,174	4,253,873	40,177	33,554	74,190	233,519	16,318	145,265	110	2,946

Footnotes at end of table.

**Table 9. — Selected Items, by Selected Industries and Size of Total Assets — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Wholesale and Retail Trade — Continued</b>														
<b>Wholesale trade</b>														
Total.....	31,513	788	81,868	5,511,297	20,512,475	17,155,196	165,129	180,303	160,537	890,381	197,763	909,083	6,509	9,786
Zero assets.....	6,049	*170	14,111	—	1,567,981	1,258,329	14,628	18,299	8,964	60,696	13,772	104,247	—	*301
\$1 under \$10,000.....	6,993	*106	16,703	29,945	410,494	287,044	3,650	2,465	2,742	15,490	10,377	33,582	*24	*347
\$10,000 under \$25,000.....	4,015	*5	9,647	65,575	382,464	309,769	4,484	3,352	1,564	9,359	2,947	22,682	—	—
\$25,000 under \$50,000.....	3,546	*5	8,184	127,466	614,234	429,250	8,158	5,781	3,693	34,380	10,489	49,912	—	*410
\$50,000 under \$100,000.....	3,348	*20	7,968	231,689	1,181,643	916,179	9,907	8,821	7,065	61,216	15,512	78,825	*214	*524
\$100,000 under \$250,000.....	3,996	242	10,726	616,331	2,550,531	2,085,986	22,846	26,853	12,377	122,023	34,907	132,291	*690	*1,223
\$250,000 under \$500,000.....	1,758	*44	4,987	619,833	2,465,547	2,063,189	22,951	24,148	14,468	110,184	25,943	111,048	*10	1,394
\$500,000 under \$1,000,000.....	859	82	3,242	618,358	1,995,289	1,681,668	16,196	18,836	16,134	91,693	12,479	87,629	*5,469	939
\$1,000,000 under \$5,000,000.....	836	80	3,892	1,532,199	5,212,704	4,431,644	33,961	47,988	34,118	228,346	58,670	191,038	- 7	2,088
\$5,000,000 or more.....	113	34	2,406	1,669,901	4,131,588	3,692,139	28,350	23,761	59,415	156,994	12,668	97,830	109	2,559
<b>Retail trade: Total</b>														
Total.....	173,190	5,844	405,421	10,819,340	37,702,076	26,741,659	511,358	767,366	383,914	3,466,280	527,419	1,947,728	1,411	43,834
Zero assets.....	44,787	1,508	98,993	—	6,028,383	4,383,527	81,400	137,097	46,094	448,946	77,107	319,651	*104	14,315
\$1 under \$10,000.....	28,287	1,041	62,077	129,335	1,124,083	800,914	10,439	21,640	4,794	70,964	17,716	40,067	—	*3,727
\$10,000 under \$25,000.....	26,980	*277	59,657	459,467	2,423,403	1,626,053	32,042	54,719	12,913	202,635	38,041	151,459	—	- 72
\$25,000 under \$50,000.....	23,736	1,034	55,350	873,444	3,797,029	2,600,919	47,392	80,172	25,628	357,817	73,069	231,105	—	*1,007
\$50,000 under \$100,000.....	22,980	637	53,292	1,621,156	5,572,672	3,871,325	73,964	125,413	50,669	528,293	104,218	291,248	*3	*1,733
\$100,000 under \$250,000.....	18,651	771	48,525	2,850,148	7,648,059	5,408,714	112,985	155,843	89,183	719,694	124,279	393,378	*1,014	6,373
\$250,000 under \$500,000.....	5,288	287	16,499	1,831,123	4,415,297	3,141,133	65,069	86,699	55,820	440,857	42,248	218,711	*- 43	4,290
\$500,000 under \$1,000,000.....	1,606	183	6,137	1,087,405	2,726,569	1,994,053	35,320	46,291	37,050	285,752	24,029	122,671	*305	1,001
\$1,000,000 under \$5,000,000.....	815	95	3,970	1,399,186	3,184,996	2,353,286	40,920	49,699	46,988	334,795	23,062	132,004	*27	11,074
\$5,000,000 or more.....	60	11	921	566,076	781,586	561,733	11,827	9,793	14,776	76,526	3,650	47,434	1	387
<b>Retail trade: Food stores</b>														
Total.....	21,807	469	48,704	1,112,441	6,854,311	5,482,469	67,530	99,426	37,901	423,223	54,986	272,404	*21	2,756
Zero assets.....	7,723	*230	16,877	—	1,534,271	1,233,373	14,076	26,505	5,315	73,650	10,649	71,242	*6	*402
\$1 under \$10,000.....	2,945	**120	6,325	14,774	202,717	165,803	1,089	2,806	*600	11,140	*2,681	3,843	—	—
\$10,000 under \$25,000.....	2,957	**	6,169	50,962	365,436	288,388	4,436	6,318	1,187	15,023	3,116	20,750	—	—
\$25,000 under \$50,000.....	1,969	*16	4,531	73,359	521,575	401,141	4,882	8,120	1,847	34,875	6,319	31,480	—	*- 27
\$50,000 under \$100,000.....	3,341	*30	7,675	233,529	1,051,066	836,873	11,959	15,586	7,141	55,346	10,365	44,186	*3	*679
\$100,000 under \$250,000.....	2,167	*46	4,891	324,629	1,378,996	1,109,272	14,595	17,947	10,794	85,884	12,625	50,493	—	*1,207
\$250,000 under \$500,000.....	501	*14	1,486	171,350	872,819	712,016	7,458	10,045	5,128	61,886	6,426	28,030	*12	*194
\$500,000 under \$1,000,000.....	145	*13	551	90,912	449,800	359,357	4,259	6,476	3,144	38,450	1,918	10,174	—	*69
\$1,000,000 under \$5,000,000.....	52	—	183	81,136	379,090	295,643	3,419	4,603	2,046	38,222	887	12,964	—	*232
\$5,000,000 or more.....	7	—	16	71,789	98,540	80,603	1,357	1,020	700	8,745	—	- 757	—	—
<b>Retail trade: Automotive dealers and service stations</b>														
Total.....	23,704	250	53,250	1,950,087	10,029,557	8,264,594	75,222	143,570	87,921	485,928	99,809	421,102	*266	7,233
Zero assets.....	6,149	*77	13,558	—	1,724,709	1,414,664	10,988	26,519	9,257	69,918	15,076	98,374	*30	*307
\$1 under \$10,000.....	1,761	—	3,906	9,622	286,200	241,293	1,048	3,805	882	8,128	*3,176	9,582	—	—
\$10,000 under \$25,000.....	3,661	*28	7,817	60,639	651,810	513,733	3,229	8,284	2,419	20,723	5,811	32,019	—	—
\$25,000 under \$50,000.....	3,448	*16	7,718	128,986	1,040,527	856,486	5,911	12,928	3,515	41,134	14,418	54,563	—	*4
\$50,000 under \$100,000.....	4,133	*33	9,428	297,324	1,338,684	1,062,855	11,510	23,848	8,137	69,278	20,050	66,472	—	*647
\$100,000 under \$250,000.....	3,129	*39	7,059	485,413	1,870,002	1,514,845	14,175	35,402	17,590	102,905	21,713	80,746	—	*2,516
\$250,000 under \$500,000.....	898	*27	2,200	314,449	1,005,656	848,460	7,557	14,076	13,296	48,399	7,579	31,786	*- 47	*524
\$500,000 under \$1,000,000.....	332	*13	859	231,431	801,999	689,515	4,446	8,575	12,189	42,417	6,579	20,499	*268	*26
\$1,000,000 under \$5,000,000.....	181	**17	653	331,854	1,128,673	967,125	13,762	9,147	18,215	72,513	4,984	22,619	*14	*3,210
\$5,000,000 or more.....	12	**	52	90,369	181,297	155,618	2,597	986	2,421	10,515	423	4,442	—	—

Footnotes at end of table.

Table 9. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Wholesale and Retail Trade — Continued</b>														
<b>Retail trade: Eating and drinking places</b>														
Total .....	38,343	1,602	99,471	2,333,756	6,608,452	3,213,771	183,049	259,002	108,379	1,392,986	97,690	297,214	*224	9,365
Zero assets .....	10,801	*156	24,429	—	1,028,746	549,011	29,201	47,854	16,595	182,624	15,584	36,299	*51	*3,558
\$1 under \$10,000 .....	3,828	—	8,587	19,288	225,781	129,018	2,394	6,139	585	33,541	*3,456	17,901	—	*937
\$10,000 under \$25,000 .....	6,198	*42	15,021	104,772	557,424	273,493	12,753	21,772	2,841	107,991	11,900	43,686	—	*- 72
\$25,000 under \$50,000 .....	6,321	411	15,654	233,565	938,576	483,439	18,982	35,937	9,464	200,592	12,731	44,637	—	—
\$50,000 under \$100,000 .....	5,429	397	14,963	386,802	1,175,611	586,888	25,886	46,330	14,781	252,459	26,670	65,675	—	*407
\$100,000 under \$250,000 .....	3,979	281	12,482	606,772	1,217,537	544,208	42,092	45,748	25,801	270,923	17,733	50,641	*138	*1,560
\$250,000 under \$500,000 .....	1,293	175	5,377	460,711	719,072	311,202	27,085	27,167	18,477	160,214	4,472	20,826	—	*2,219
\$500,000 under \$1,000,000 .....	371	114	2,109	246,993	410,351	187,260	13,875	15,981	8,909	102,349	3,021	7,616	*37	*115
\$1,000,000 under \$5,000,000 .....	114	23	748	180,436	251,719	102,867	7,583	10,574	7,549	63,245	1,314	6,490	*- 2	*270
\$5,000,000 or more .....	9	3	101	94,416	83,635	46,385	3,198	1,498	3,377	19,048	808	3,241	—	371
<b>Other retail trade</b>														
Total .....	89,336	3,523	203,996	5,423,056	14,209,755	9,780,825	185,557	265,367	149,713	1,164,143	274,934	957,008	901	24,479
Zero assets .....	20,114	1,045	44,129	—	1,740,657	1,186,480	27,134	36,219	14,928	122,755	35,799	113,734	*17	*10,048
\$1 under \$10,000 .....	19,753	*923	43,258	85,651	409,385	264,800	5,909	8,889	2,726	18,154	8,402	8,741	—	*2,790
\$10,000 under \$25,000 .....	14,164	*205	30,650	243,094	848,732	550,438	11,625	18,344	6,466	58,898	17,214	55,005	—	—
\$25,000 under \$50,000 .....	11,998	*591	27,447	437,534	1,296,351	859,853	17,617	23,188	10,801	81,216	39,600	100,425	—	*1,030
\$50,000 under \$100,000 .....	10,077	*177	21,226	703,502	2,007,311	1,384,709	24,609	39,649	20,609	151,210	47,134	114,915	—	—
\$100,000 under \$250,000 .....	9,376	405	24,093	1,433,334	3,181,523	2,240,389	42,123	56,746	34,998	259,982	72,208	211,298	*876	*1,090
\$250,000 under \$500,000 .....	2,596	71	7,436	884,613	1,817,750	1,269,455	22,969	35,410	18,921	170,360	23,771	138,069	*- 8	1,353
\$500,000 under \$1,000,000 .....	758	43	2,618	518,069	1,064,419	757,922	12,740	15,258	12,808	102,535	12,511	84,383	*- 1	790
\$1,000,000 under \$5,000,000 .....	468	57	2,386	805,758	1,425,514	987,651	16,156	25,375	19,179	160,815	15,876	89,930	*15	7,362
\$5,000,000 or more .....	32	6	752	311,501	418,114	279,128	4,676	6,290	8,277	38,218	2,419	40,509	1	16
<b>Finance, Insurance, and Real Estate</b>														
Total .....	577,336	97,459	4,271,344	331,625,052	76,258,032	8,618,895	9,537,785	4,485,561	16,119,115	3,090,122	817,772	- 520,929	110,148	4,114,307
Zero assets .....	86,343	7,331	631,620	—	9,241,537	665,502	289,272	170,262	415,045	87,557	21,062	1,273,641	44,209	635,175
\$1 under \$10,000 .....	33,636	3,219	138,467	134,755	735,645	182,609	62,211	16,151	51,555	25,413	31,788	31,553	1,557	50,358
\$10,000 under \$25,000 .....	39,626	4,527	153,783	693,882	778,327	128,047	43,168	45,097	85,199	42,070	44,629	- 38,347	19,892	168,868
\$25,000 under \$50,000 .....	55,194	4,016	203,969	2,019,970	929,525	139,636	83,613	49,028	98,847	46,871	22,091	116,617	25,937	111,686
\$50,000 under \$100,000 .....	76,191	7,084	308,639	5,617,284	2,278,657	317,027	188,572	126,469	245,262	116,507	45,263	109,077	- 1,406	92,187
\$100,000 under \$250,000 .....	111,204	16,409	543,590	18,094,097	4,279,676	712,540	573,652	297,291	790,678	177,070	44,921	305,516	7,946	252,313
\$250,000 under \$500,000 .....	69,957	15,253	435,953	24,999,298	5,368,615	718,300	810,500	395,817	1,186,866	176,598	48,208	84,290	7,733	289,660
\$500,000 under \$1,000,000 .....	45,128	12,785	394,369	31,667,678	6,183,010	906,683	1,008,198	494,628	1,450,385	209,410	66,087	7,694	45,749	278,184
\$1,000,000 under \$5,000,000 .....	50,992	22,468	720,710	104,391,764	19,333,713	2,651,437	3,588,543	1,443,410	5,504,904	856,307	170,620	- 1,414,940	- 2,457	1,328,878
\$5,000,000 or more .....	9,065	4,367	740,244	144,006,325	27,129,327	2,197,114	2,890,056	1,447,408	6,290,376	1,352,320	323,104	- 996,029	- 39,010	906,798
<b>Finance: Total</b>														
Total .....	139,453	31,134	2,020,803	94,703,747	21,185,327	96,221	468,712	233,381	2,385,828	835,742	362,526	463,518	31,707	1,977,751
Zero assets .....	25,634	2,737	441,749	—	6,783,359	*64,814	29,288	11,490	65,915	29,688	8,815	998,298	34,918	370,240
\$1 under \$10,000 .....	14,543	2,180	83,099	60,923	160,910	—	42,763	983	1,627	*644	*7,294	- 41,031	1,556	20,387
\$10,000 under \$25,000 .....	13,769	3,055	79,740	235,310	71,603	—	664	1,330	59,783	*104	*21,356	- 115,110	3,670	5,391
\$25,000 under \$50,000 .....	13,746	2,517	85,017	507,539	127,122	*725	3,264	1,795	3,916	*1,450	*1,027	- 3,591	5,095	95,824
\$50,000 under \$100,000 .....	16,157	3,775	113,804	1,221,695	630,467	*630	10,155	8,584	29,901	15,772	*9,198	- 52,640	- 5,823	38,257
\$100,000 under \$250,000 .....	23,045	5,552	179,420	3,688,516	459,147	5,012	20,657	17,775	76,056	18,770	13,583	- 155,602	4,269	149,269
\$250,000 under \$500,000 .....	13,122	4,176	135,414	4,653,151	621,269	2,609	22,930	19,404	67,438	15,846	11,434	- 112,342	- 1,377	92,837
\$500,000 under \$1,000,000 .....	9,448	3,281	167,433	6,551,204	643,875	*5,780	17,842	20,310	136,906	19,168	31,709	- 18,175	44,371	147,710
\$1,000,000 under \$5,000,000 .....	8,005	3,136	285,091	16,466,591	1,537,430	4,686	43,447	52,966	402,439	106,052	53,015	- 258,571	- 4,100	323,867
\$5,000,000 or more .....	1,984	725	450,036	61,318,818	10,150,145	11,966	277,701	98,745	1,541,846	628,248	205,094	185,932	- 50,870	733,968

Footnotes at end of table.

**Table 9. — Selected Items, by Selected Industries and Size of Total Assets — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Finance, Insurance, and Real Estate — Continued</b>														
<b>Finance: Holding and investment companies</b>														
<b>Total</b> .....	<b>132,652</b>	<b>30,169</b>	<b>1,973,292</b>	<b>71,059,792</b>	<b>6,634,135</b>	<b>34,392</b>	<b>440,841</b>	<b>144,450</b>	<b>1,298,692</b>	<b>90,676</b>	<b>160,214</b>	<b>101,979</b>	<b>78,126</b>	<b>1,489,939</b>
Zero assets.....	23,528	2,609	433,740	—	1,583,601	*12,808	22,630	9,434	63,580	3,879	4,533	895,729	31,338	359,681
\$1 under \$10,000.....	13,937	2,089	79,731	57,446	131,815	—	*42,740	690	1,620	*150	*2,553	-48,750	1,556	20,387
\$10,000 under \$25,000.....	13,447	2,951	78,947	229,508	57,334	—	660	1,322	59,770	*6	*21,341	-109,590	3,684	5,391
\$25,000 under \$50,000.....	13,264	2,517	83,552	490,144	116,734	*725	3,191	1,632	3,683	*642	*159	-7,649	4,607	93,909
\$50,000 under \$100,000.....	15,094	3,673	109,352	1,149,637	159,556	*630	8,518	7,310	28,400	*7,962	*464	-60,626	-5,546	33,032
\$100,000 under \$250,000.....	22,077	5,457	174,107	3,548,446	368,850	4,831	18,721	16,595	65,414	4,643	10,968	-136,292	-5,508	148,481
\$250,000 under \$500,000.....	12,667	4,077	132,676	4,509,119	339,455	2,609	22,326	17,787	65,776	9,401	10,248	-123,941	-1,686	92,183
\$500,000 under \$1,000,000.....	9,229	3,171	164,766	6,395,416	566,505	*5,780	17,563	18,966	103,275	16,253	20,222	31,150	30,207	146,587
\$1,000,000 under \$5,000,000.....	7,630	3,016	281,936	15,689,872	1,042,760	4,686	41,361	43,029	341,526	20,218	39,128	-269,368	-6,321	310,515
\$5,000,000 or more.....	1,779	609	434,485	38,990,203	2,267,524	2,325	263,132	27,685	565,648	27,523	50,598	-68,684	25,796	279,772
<b>Other finance</b>														
<b>Total</b> .....	<b>6,801</b>	<b>965</b>	<b>47,511</b>	<b>23,643,955</b>	<b>14,551,192</b>	<b>61,828</b>	<b>27,870</b>	<b>88,931</b>	<b>1,087,136</b>	<b>745,065</b>	<b>202,312</b>	<b>361,539</b>	<b>-46,419</b>	<b>487,812</b>
Zero assets.....	2,106	*128	8,009	—	5,199,758	52,006	*6,658	2,056	2,335	25,809	*4,282	102,569	*3,579	*10,558
\$1 under \$10,000.....	606	*91	3,368	3,476	29,094	—	*293	*6	*495	*6	*4,741	*7,718	—	—
\$10,000 under \$25,000.....	*322	*104	*793	*5,802	*14,269	—	*4	*8	*13	*99	*15	-5,520	*-14	—
\$25,000 under \$50,000.....	*482	—	*1,465	*17,395	*10,388	—	*73	*163	*233	*869	*4,058	*4,058	*1,915	*1,915
\$50,000 under \$100,000.....	1,063	*102	4,452	72,058	470,911	—	1,637	1,274	1,502	*7,810	*8,734	7,986	-277	*5,225
\$100,000 under \$250,000.....	968	*95	5,313	140,070	90,297	*181	1,936	1,180	10,642	*14,127	*2,615	-19,310	*9,777	*789
\$250,000 under \$500,000.....	455	*99	2,738	144,033	281,814	—	*604	1,616	1,662	*6,445	*1,186	11,599	*309	*654
\$500,000 under \$1,000,000.....	219	*110	2,687	155,787	77,370	—	*280	*1,344	*33,631	*2,915	*11,487	-12,975	*14,164	*1,123
\$1,000,000 under \$5,000,000.....	375	120	3,155	776,719	494,669	—	2,087	9,937	60,913	85,834	13,887	10,797	2,221	13,352
\$5,000,000 or more.....	205	116	15,551	22,328,615	7,882,621	9,641	14,570	71,060	976,198	600,725	154,497	254,617	-76,666	454,197
<b>Insurance agents, brokers, and service</b>														
<b>Total</b> .....	<b>6,912</b>	<b>199</b>	<b>22,397</b>	<b>3,068,319</b>	<b>3,235,738</b>	<b>325,077</b>	<b>16,894</b>	<b>33,423</b>	<b>17,350</b>	<b>274,806</b>	<b>58,028</b>	<b>434,878</b>	<b>*-626</b>	<b>*-9,794</b>
Zero assets.....	1,955	*92	5,013	—	199,297	*30,214	1,356	1,082	*843	10,944	*3,051	51,453	—	—
\$1 under \$10,000.....	1,163	—	2,332	6,115	103,083	*51,177	895	769	*118	*9,266	*4,315	16,491	—	—
\$10,000 under \$25,000.....	604	—	1,208	9,433	40,970	*3,296	*91	*610	*71	*4,597	*202	15,873	—	*1,120
\$25,000 under \$50,000.....	672	—	2,495	23,853	67,612	*8,907	*2,424	1,293	*1,091	14,216	*12,185	11,519	—	—
\$50,000 under \$100,000.....	1,222	—	3,219	96,187	210,019	38,679	2,477	3,356	903	35,628	*9,619	69,235	—	—
\$100,000 under \$250,000.....	751	*75	2,011	119,238	174,527	47,184	2,641	2,508	1,874	37,693	6,466	37,930	*9	—
\$250,000 under \$500,000.....	272	*14	871	99,918	123,805	*17,953	1,978	2,018	547	23,544	9,324	41,422	—	*169
\$500,000 under \$1,000,000.....	197	*14	952	142,748	90,722	*5,437	931	2,719	956	33,356	*7,968	-3,866	—	*3,496
\$1,000,000 under \$5,000,000.....	56	**4	1,628	127,727	161,469	*45,174	2,093	2,406	498	27,403	4,435	32,218	4	49
\$5,000,000 or more.....	20	**	2,668	2,443,100	2,064,225	77,058	2,207	16,663	10,450	78,158	443	162,602	-639	-14,628
<b>Real estate: Total</b>														
<b>Total</b> .....	<b>430,971</b>	<b>66,126</b>	<b>2,228,144</b>	<b>233,852,986</b>	<b>51,836,967</b>	<b>8,197,597</b>	<b>9,052,179</b>	<b>4,218,757</b>	<b>13,715,938</b>	<b>1,979,575</b>	<b>397,218</b>	<b>-1,419,326</b>	<b>79,067</b>	<b>2,146,350</b>
Zero assets.....	58,754	4,502	184,858	—	2,258,880	570,475	258,628	157,689	348,287	46,924	9,196	223,890	*9,291	264,935
\$1 under \$10,000.....	17,930	1,039	53,036	67,717	471,642	131,432	18,754	14,399	49,811	15,502	20,179	56,093	—	*29,971
\$10,000 under \$25,000.....	25,253	1,472	72,835	449,140	665,755	124,751	42,413	43,157	25,345	37,368	23,071	60,889	*16,223	*162,356
\$25,000 under \$50,000.....	40,776	1,499	116,457	1,488,578	734,791	130,005	77,924	45,940	93,840	31,205	8,879	108,688	*20,842	*15,861
\$50,000 under \$100,000.....	58,812	3,309	191,616	4,299,402	1,438,171	277,718	175,939	114,529	214,458	65,108	26,446	92,483	*4,415	53,930
\$100,000 under \$250,000.....	87,408	10,782	362,159	14,286,342	3,646,002	660,344	550,354	277,009	712,748	120,607	24,871	423,188	3,669	103,043
\$250,000 under \$500,000.....	56,563	11,063	299,668	20,246,228	4,623,541	697,739	785,592	374,396	1,118,881	137,209	27,449	155,210	9,111	196,854
\$500,000 under \$1,000,000.....	35,483	9,490	225,984	24,973,726	5,448,412	895,466	989,424	471,599	1,312,522	156,885	26,389	-6,615	1,378	126,978
\$1,000,000 under \$5,000,000.....	42,931	19,330	433,991	87,797,446	17,634,814	2,601,577	3,543,003	1,388,038	5,101,967	722,852	113,169	-1,188,588	1,638	1,004,962
\$5,000,000 or more.....	7,061	3,640	287,540	80,244,407	14,914,957	2,108,090	2,610,147	1,332,000	4,738,080	645,915	117,567	-1,344,563	12,499	187,459

Footnotes at end of table.

**Table 9. — Selected Items, by Selected Industries and Size of Total Assets — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Finance, Insurance, and Real Estate — Continued</b>														
<b>Real estate: Operators and lessors of buildings</b>														
Total.....	360,555	56,499	1,888,645	205,580,374	38,757,094	589,052	8,777,647	3,972,647	12,540,071	1,473,508	230,835	- 2,633,275	66,150	1,896,813
Zero assets.....	45,715	3,336	138,769	—	1,312,587	*38,663	244,676	141,316	319,304	23,894	2,854	37,481	*7,907	236,478
\$1 under \$10,000.....	10,705	*811	32,375	44,220	128,564	*368	15,100	9,651	41,324	*127	*765	23,286	—	*29,231
\$10,000 under \$25,000.....	20,573	*1,080	55,725	364,057	328,081	*205	38,349	38,367	16,760	*7,076	*626	- 12,724	*16,314	*157,026
\$25,000 under \$50,000.....	34,301	*1,075	94,799	1,253,175	409,294	*35	74,365	40,058	85,972	*3,003	*1,543	35,518	*20,179	*2,061
\$50,000 under \$100,000.....	50,509	2,353	158,345	3,710,136	910,855	*5,483	167,390	100,413	189,060	18,031	*17,619	56,385	—	*32,856
\$100,000 under \$250,000.....	74,299	8,894	296,098	12,145,370	2,470,543	50,398	526,658	252,716	637,900	69,144	12,071	224,144	4,602	86,992
\$250,000 under \$500,000.....	49,143	9,244	252,329	17,661,984	3,543,182	48,397	768,440	350,530	1,043,872	102,432	19,618	553	7,607	170,138
\$500,000 under \$1,000,000.....	30,795	8,488	195,075	21,810,759	4,185,102	115,569	965,489	445,549	1,219,727	125,551	18,575	- 168,064	1,164	104,757
\$1,000,000 under \$5,000,000.....	38,164	17,824	401,215	78,528,023	13,975,770	191,199	3,474,792	1,333,294	4,732,973	620,318	81,881	- 1,407,521	363	951,378
\$5,000,000 or more.....	6,351	3,394	263,915	70,062,649	11,493,115	138,735	2,502,389	1,260,754	4,253,180	503,932	75,283	- 1,422,333	8,013	125,896
<b>Real estate: Lessors, other than buildings</b>														
Total.....	27,130	1,821	130,195	5,423,473	772,140	69,649	85,982	65,140	155,645	20,521	9,280	171,954	7,399	118,930
Zero assets.....	6,518	*236	25,664	—	103,500	6,283	7,106	9,130	3,885	*1,336	*2,902	53,932	—	*11,060
\$1 under \$10,000.....	1,952	—	6,005	5,463	33,769	*670	*2,266	2,414	*3,869	*567	*346	11,857	—	—
\$10,000 under \$25,000.....	1,914	—	7,935	35,332	22,965	*1,742	*666	1,913	*505	—	*156	14,959	—	*5,331
\$25,000 under \$50,000.....	2,593	*91	9,651	96,308	35,356	*576	1,550	2,915	*1,963	—	—	22,270	—	*13,295
\$50,000 under \$100,000.....	4,099	*206	15,047	290,746	51,556	13,967	4,770	5,977	9,072	*5,623	*698	2,568	*4,333	*2,925
\$100,000 under \$250,000.....	5,412	373	27,556	886,651	142,492	7,885	15,210	11,277	16,851	1,484	1,982	55,679	*1	10,799
\$250,000 under \$500,000.....	2,482	458	18,740	862,138	90,998	14,633	9,879	8,648	18,065	*1,178	*747	18,615	*7	10,726
\$500,000 under \$1,000,000.....	1,352	223	9,900	921,300	84,632	*2,053	9,878	7,296	25,244	*5,700	*903	10,160	*231	*9,537
\$1,000,000 under \$5,000,000.....	741	212	7,378	1,271,321	128,612	21,349	21,252	10,416	39,586	3,746	*575	- 7,012	*348	19,988
\$5,000,000 or more.....	67	22	2,319	1,054,214	78,261	491	13,405	5,155	36,624	1,018	969	- 11,073	2,479	35,270
<b>Real estate: Real estate agents, brokers, and managers</b>														
Total.....	21,161	3,540	110,962	6,296,577	3,315,657	1,510,680	87,804	66,196	295,601	262,389	86,365	176,525	2,070	52,234
Zero assets.....	3,874	410	12,570	—	243,729	97,734	4,679	2,900	8,714	10,591	*2,590	26,979	*41	*16,967
\$1 under \$10,000.....	3,954	**	10,087	14,429	177,645	*27,606	1,139	2,017	1,853	14,457	18,617	7,318	—	*36
\$10,000 under \$25,000.....	1,946	*378	6,643	35,642	157,793	*31,103	2,256	2,131	4,886	24,179	*21,940	23,624	- 91	—
\$25,000 under \$50,000.....	2,026	*212	6,026	68,776	138,025	*27,479	1,566	1,992	2,960	25,548	*6,534	13,950	*663	—
\$50,000 under \$100,000.....	2,130	*565	10,181	152,780	185,625	48,053	2,614	4,949	3,473	36,960	*4,680	5,085	*81	*10,762
\$100,000 under \$250,000.....	3,446	722	19,565	544,044	408,464	193,806	5,806	7,254	26,356	37,391	6,274	35,063	- 934	3,066
\$250,000 under \$500,000.....	1,651	556	13,162	589,812	314,714	160,083	4,898	6,591	19,782	27,305	*3,954	56,717	*1,442	*1,883
\$500,000 under \$1,000,000.....	1,050	304	9,041	696,145	235,140	128,283	6,032	6,561	14,944	9,433	*1,775	26,580	*124	*3,958
\$1,000,000 under \$5,000,000.....	917	326	7,988	1,641,812	598,070	344,254	24,149	12,647	43,728	43,728	5,144	- 16,345	*98	10,042
\$5,000,000 or more.....	167	67	15,699	2,553,139	856,451	452,279	34,667	19,154	141,426	32,798	14,857	- 2,446	*646	5,519
<b>Other real estate</b>														
Total.....	22,125	4,266	98,342	16,552,562	8,992,076	6,028,216	100,746	114,773	724,620	223,157	70,738	865,470	3,448	78,372
Zero assets.....	2,647	520	7,855	—	599,064	427,794	2,167	4,343	16,403	11,104	*850	105,497	*1,343	*430
\$1 under \$10,000.....	1,319	*226	4,569	3,605	131,665	102,787	*249	317	2,764	*351	*451	13,632	—	*703
\$10,000 under \$25,000.....	820	*16	2,532	14,108	156,916	91,702	*1,142	747	3,194	*6,114	*349	35,030	—	—
\$25,000 under \$50,000.....	1,856	*121	5,981	70,319	152,116	101,915	*443	975	2,945	*2,654	*803	36,950	—	*505
\$50,000 under \$100,000.....	2,074	185	8,043	145,740	290,135	210,215	1,166	3,191	12,852	4,494	*3,449	28,444	1	*7,387
\$100,000 under \$250,000.....	4,251	793	18,940	710,278	624,503	408,256	2,681	5,762	31,641	12,587	4,545	108,302	—	2,187
\$250,000 under \$500,000.....	3,287	805	15,437	1,132,295	674,648	474,626	2,375	8,626	37,163	6,295	3,129	79,325	54	*14,107
\$500,000 under \$1,000,000.....	2,286	475	11,968	1,545,521	943,539	649,562	8,025	12,194	52,607	16,331	5,136	124,709	- 141	*8,726
\$1,000,000 under \$5,000,000.....	3,109	968	17,410	6,356,289	2,932,362	2,044,775	22,811	31,681	258,201	55,060	25,569	242,291	*829	23,554
\$5,000,000 or more.....	476	157	5,607	6,574,405	2,487,129	1,516,585	59,687	46,938	306,849	108,167	26,458	91,290	1,361	20,773

Footnotes at end of table.

**Table 9. — Selected Items, by Selected Industries and Size of Total Assets — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Services</b>														
<b>Total</b> .....	<b>238,716</b>	<b>13,095</b>	<b>813,459</b>	<b>37,659,177</b>	<b>49,727,591</b>	<b>7,631,630</b>	<b>3,362,246</b>	<b>1,491,595</b>	<b>1,890,824</b>	<b>11,456,000</b>	<b>1,631,674</b>	<b>11,339,292</b>	<b>13,863</b>	<b>216,884</b>
Zero assets.....	56,241	1,589	143,273	—	3,985,089	884,864	132,100	90,359	62,940	662,567	125,963	1,177,081	- 733	48,915
\$1 under \$10,000.....	61,743	1,728	157,262	233,263	3,135,930	424,550	54,883	54,484	25,393	436,228	200,186	1,130,763	*1,207	*7,746
\$10,000 under \$25,000.....	34,335	1,064	86,248	555,245	3,255,975	557,993	77,867	61,988	27,202	553,179	183,716	1,050,646	*90	*737
\$25,000 under \$50,000.....	26,385	677	70,366	948,639	3,764,935	566,982	117,785	78,211	36,384	670,720	138,663	1,321,740	*951	17,428
\$50,000 under \$100,000.....	19,425	1,100	65,343	1,363,759	3,848,805	709,976	143,283	97,075	57,856	782,480	139,191	1,102,995	*- 730	2,613
\$100,000 under \$250,000.....	19,935	1,823	79,519	3,158,336	5,469,949	750,236	281,706	158,914	124,174	1,212,896	215,126	1,572,094	954	19,104
\$250,000 under \$500,000.....	9,269	1,182	55,723	3,263,489	3,939,522	486,434	284,561	128,341	163,031	907,961	151,669	951,621	4,631	19,100
\$500,000 under \$1,000,000.....	5,430	1,515	45,593	3,886,584	3,861,631	542,065	293,776	147,499	192,502	942,307	81,201	725,670	- 295	50,369
\$1,000,000 under \$5,000,000.....	5,069	2,027	78,188	10,624,914	8,668,438	1,499,552	970,363	334,901	582,109	2,172,291	147,756	1,265,896	6,184	21,155
\$5,000,000 or more.....	884	390	31,944	13,624,948	9,797,318	1,208,977	1,005,921	339,825	619,234	3,115,371	238,202	1,040,785	1,602	29,716
<b>Hotels and other lodging places</b>														
<b>Total</b> .....	<b>16,952</b>	<b>2,424</b>	<b>81,916</b>	<b>11,949,091</b>	<b>6,600,623</b>	<b>1,606,845</b>	<b>692,965</b>	<b>366,183</b>	<b>826,667</b>	<b>1,261,299</b>	<b>55,354</b>	<b>102,429</b>	<b>*3,400</b>	<b>70,229</b>
Zero assets.....	2,783	*46	7,445	—	189,731	40,801	20,426	11,562	21,709	38,735	*2,212	17,129	—	*41,674
\$1 under \$10,000.....	1,031	—	2,197	3,810	40,757	2,517	2,556	*6,044	*8,256	*642	- 16,920	—	—	—
\$10,000 under \$25,000.....	*710	*4	*1,797	*14,908	*23,222	*3,909	*1,721	*1,353	*1,561	*5,712	*43	*296	—	—
\$25,000 under \$50,000.....	1,159	**	2,711	40,537	36,239	*1,468	2,049	1,361	*508	*4,986	—	5,078	—	*4,525
\$50,000 under \$100,000.....	1,441	*114	3,437	104,193	113,822	*15,218	9,717	5,721	4,413	16,042	*1,375	16,886	—	*2,701
\$100,000 under \$250,000.....	3,259	262	11,413	569,464	328,156	44,476	35,928	20,579	26,047	55,060	5,849	26,670	—	*10,041
\$250,000 under \$500,000.....	2,290	340	11,355	811,502	368,446	25,559	48,626	22,694	52,169	66,981	3,286	23,064	*7	*2,580
\$500,000 under \$1,000,000.....	1,893	519	13,002	1,335,133	678,180	74,016	74,489	36,400	77,877	128,309	14,799	50,188	*42	*875
\$1,000,000 under \$5,000,000.....	2,008	922	23,014	4,305,222	2,418,895	767,145	257,647	137,531	323,899	440,133	13,870	- 17,559	*3,289	5,503
\$5,000,000 or more.....	378	217	5,545	4,764,321	2,403,175	631,295	239,845	126,326	312,441	497,086	13,280	- 2,203	62	2,330
<b>Personal services</b>														
<b>Total</b> .....	<b>24,266</b>	<b>624</b>	<b>54,324</b>	<b>640,011</b>	<b>1,467,295</b>	<b>402,182</b>	<b>66,335</b>	<b>44,141</b>	<b>25,387</b>	<b>327,795</b>	<b>107,117</b>	<b>194,608</b>	<b>*176</b>	<b>*46</b>
Zero assets.....	7,304	—	15,309	—	272,353	76,174	10,543	6,173	2,515	55,142	20,884	47,276	—	*48
\$1 under \$10,000.....	8,899	*197	18,388	34,082	256,049	46,384	6,018	6,891	1,266	61,162	30,812	43,286	—	—
\$10,000 under \$25,000.....	3,485	*94	7,584	57,846	170,440	50,552	7,273	3,979	2,518	34,179	26,305	7,492	—	—
\$25,000 under \$50,000.....	2,061	*227	4,397	73,729	174,794	49,543	7,694	6,253	2,867	38,940	12,003	17,719	—	—
\$50,000 under \$100,000.....	1,248	—	2,958	86,746	168,304	38,834	7,464	6,543	2,795	42,421	*4,660	23,063	—	—
\$100,000 under \$250,000.....	924	**65	2,792	138,024	184,000	62,789	11,726	5,905	4,651	39,296	4,314	30,123	*127	*- 12
\$250,000 under \$500,000.....	187	**	510	61,498	79,044	31,966	3,403	2,141	2,082	12,940	*3,989	13,245	—	—
\$500,000 under \$1,000,000.....	110	*30	1,067	79,509	74,089	*16,350	5,219	2,924	*3,510	20,035	*2,018	7,632	—	—
\$1,000,000 under \$5,000,000.....	45	*11	1,293	81,414	63,368	*15,662	5,739	2,470	3,084	18,619	*1,762	2,895	*49	—
\$5,000,000 or more.....	3	—	26	27,363	24,854	13,728	1,256	863	80	5,061	369	1,877	—	9
<b>Business services</b>														
<b>Total</b> .....	<b>42,274</b>	<b>3,752</b>	<b>155,306</b>	<b>8,925,612</b>	<b>4,009,392</b>	<b>742,806</b>	<b>1,408,190</b>	<b>77,307</b>	<b>429,178</b>	<b>488,366</b>	<b>113,525</b>	<b>186,777</b>	<b>8,607</b>	<b>48,677</b>
Zero assets.....	6,632	*357	17,060	—	274,663	70,440	30,864	5,911	9,610	46,241	7,294	47,372	*- 373	*789
\$1 under \$10,000.....	13,106	630	32,379	42,590	436,877	101,410	21,253	8,025	4,195	51,458	22,098	133,933	*15	*5,297
\$10,000 under \$25,000.....	7,041	*458	21,035	115,613	341,595	95,807	20,968	6,124	7,089	50,993	29,335	89,184	—	*407
\$25,000 under \$50,000.....	3,540	*205	10,894	127,390	224,388	69,520	31,169	3,424	7,732	30,480	*2,175	35,511	—	*103
\$50,000 under \$100,000.....	3,468	*368	14,474	246,176	277,327	84,713	38,882	8,245	9,816	41,196	*2,252	64,964	*- 753	*422
\$100,000 under \$250,000.....	4,256	518	15,191	682,834	464,619	82,195	105,558	9,895	31,523	67,385	7,133	70,371	*938	*311
\$250,000 under \$500,000.....	1,988	192	8,281	689,909	350,522	68,006	106,020	9,212	40,129	54,099	20,136	37,531	*4,691	*9,235
\$500,000 under \$1,000,000.....	1,016	491	8,355	753,850	327,146	45,407	97,987	10,364	32,542	40,118	*5,076	42,000	*31	*18,051
\$1,000,000 under \$5,000,000.....	994	449	20,627	2,162,493	685,671	97,430	414,588	10,065	86,434	61,730	13,142	- 94,712	*2,247	2,146
\$5,000,000 or more.....	233	84	7,010	4,104,756	626,584	27,877	540,882	6,041	200,109	44,666	4,883	- 239,376	1,811	11,916

Footnotes at end of table.

Table 9. — Selected Items, by Selected Industries and Size of Total Assets — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Services — Continued</b>														
<b>Automobile repair and services</b>														
Total.....	22,070	434	54,242	1,289,482	2,165,301	1,010,386	176,502	58,787	74,047	277,831	73,089	256,917	*44	2,002
Zero assets.....	6,095	—	15,673	—	419,762	195,974	14,153	11,181	6,258	43,553	18,884	75,070	*- 26	*- 502
\$1 under \$10,000.....	4,427	—	10,419	18,929	153,129	68,598	2,577	2,665	147	11,018	*7,791	29,844	—	—
\$10,000 under \$25,000.....	3,300	*15	7,150	53,656	238,414	122,942	6,206	4,242	1,410	25,074	7,684	37,671	—	—
\$25,000 under \$50,000.....	3,258	*15	7,109	119,291	359,440	192,553	10,288	8,110	3,375	47,933	11,611	49,893	—	—
\$50,000 under \$100,000.....	2,654	*119	6,342	184,711	367,885	191,798	18,781	10,526	7,464	56,176	11,369	47,927	—	*218
\$100,000 under \$250,000.....	1,547	*130	4,334	245,938	252,933	123,878	21,279	7,712	11,311	44,530	8,804	20,688	*62	*77
\$250,000 under \$500,000.....	463	*57	1,517	155,759	173,786	77,448	19,835	6,473	9,500	26,332	5,191	13,240	*- 28	*678
\$500,000 under \$1,000,000.....	167	*44	635	121,811	63,134	*15,228	25,800	2,673	8,095	7,366	*624	- 6,292	—	—
\$1,000,000 under \$5,000,000.....	144	50	951	286,769	103,885	14,120	40,800	3,849	20,108	11,942	995	- 7,446	10	*1,517
\$5,000,000 or more.....	15	4	112	102,616	32,933	7,847	16,782	1,356	6,381	3,907	137	- 3,677	27	13
<b>Amusement and recreation services, including motion pictures</b>														
Total.....	19,031	2,140	85,124	3,525,684	3,195,270	928,647	424,841	98,850	173,724	605,841	54,984	- 19,744	601	22,139
Zero assets.....	4,734	*100	13,523	—	119,794	19,077	15,889	2,818	3,265	15,487	*1,100	689	—	*- 262
\$1 under \$10,000.....	4,866	*321	16,600	20,278	104,896	18,541	4,992	1,001	4,751	11,108	*12,936	- 2,014	*1,199	*2,175
\$10,000 under \$25,000.....	2,194	*120	5,648	32,052	111,800	53,804	7,160	1,436	3,839	5,885	*2,502	- 5,599	—	—
\$25,000 under \$50,000.....	2,433	*121	7,471	86,395	203,639	28,639	17,365	3,763	2,761	18,068	*3,685	88,551	*764	*10,265
\$50,000 under \$100,000.....	779	*216	4,012	53,151	139,064	52,155	9,521	3,472	5,324	22,150	*2,614	- 305	—	*- 4
\$100,000 under \$250,000.....	1,606	320	9,543	234,882	220,410	50,474	32,061	11,815	9,375	37,760	3,474	- 1,345	*- 983	*1,682
\$250,000 under \$500,000.....	1,006	282	8,115	363,534	265,248	49,758	51,171	10,712	19,534	51,451	3,923	- 9,710	*- 30	*1,790
\$500,000 under \$1,000,000.....	702	305	6,909	494,298	351,446	65,823	41,144	15,754	29,928	85,244	5,590	- 57,778	*- 361	*1,058
\$1,000,000 under \$5,000,000.....	639	316	10,976	1,277,524	743,930	193,782	149,024	28,336	53,958	185,090	11,095	- 52,918	*16	4,618
\$5,000,000 or more.....	72	39	2,327	963,569	934,843	396,595	96,514	19,742	40,989	169,597	8,064	20,684	- 3	817
<b>Medical and health services</b>														
Total.....	20,910	1,070	79,301	2,236,399	7,473,890	502,938	144,088	198,294	126,963	1,850,291	235,377	2,369,104	*44	9,949
Zero assets.....	3,526	*344	9,436	—	531,272	23,590	6,432	9,950	2,939	90,002	24,567	221,614	—	*- 48
\$1 under \$10,000.....	4,962	*43	18,756	18,764	732,476	26,763	3,657	9,884	710	93,480	42,389	383,754	—	—
\$10,000 under \$25,000.....	4,326	*146	10,821	69,199	722,018	32,999	7,446	12,481	2,176	129,406	20,945	331,889	*43	*97
\$25,000 under \$50,000.....	3,289	*63	9,541	116,153	914,555	56,266	15,695	15,293	6,103	147,109	27,183	414,985	—	—
\$50,000 under \$100,000.....	1,980	*31	6,081	134,468	701,314	48,849	12,745	14,251	7,188	136,192	28,454	262,193	*1	*60
\$100,000 under \$250,000.....	1,393	137	5,807	215,046	723,310	40,175	15,313	19,035	9,076	162,333	31,280	247,908	—	*57
\$250,000 under \$500,000.....	581	69	5,472	200,708	680,510	55,530	13,743	24,492	8,661	194,952	11,194	168,827	—	—
\$500,000 under \$1,000,000.....	408	61	5,041	280,507	664,886	57,021	22,871	29,329	17,986	220,459	10,705	122,544	—	—
\$1,000,000 under \$5,000,000.....	405	160	5,935	841,048	1,006,205	150,441	33,192	47,176	53,429	368,538	38,297	79,730	—	*676
\$5,000,000 or more.....	40	16	2,411	360,506	797,345	11,305	12,995	16,403	18,697	307,820	363	135,680	—	9,107
<b>Legal services</b>														
Total.....	28,836	82	105,273	2,568,580	12,424,203	176,557	181,952	308,042	53,755	2,954,311	302,095	5,841,940	711	12,123
Zero assets.....	6,120	*16	16,175	—	1,088,083	*33,366	12,492	23,141	4,532	219,367	14,141	548,217	*20	*793
\$1 under \$10,000.....	6,469	*14	15,555	28,551	616,784	11,412	4,931	10,996	1,717	94,594	*23,170	310,718	*- 7	—
\$10,000 under \$25,000.....	4,709	—	11,636	77,931	767,813	19,947	10,049	14,893	2,692	122,709	28,844	374,697	*20	*- 22
\$25,000 under \$50,000.....	4,404	—	12,303	155,577	1,048,385	46,181	15,726	19,196	3,968	191,512	30,176	487,716	*- 6	*613
\$50,000 under \$100,000.....	2,820	*5	9,632	195,914	1,037,176	20,000	18,558	22,741	6,316	223,988	28,873	474,150	—	*484
\$100,000 under \$250,000.....	2,497	*13	13,089	379,605	1,826,073	18,473	26,148	43,396	7,831	407,557	49,890	867,216	*662	3,811
\$250,000 under \$500,000.....	941	*23	7,593	332,319	1,147,665	17,052	17,151	26,264	6,345	265,847	41,786	556,997	*- 8	*271
\$500,000 under \$1,000,000.....	479	*4	5,294	332,376	957,177	*5,484	13,904	4,726	4,726	249,232	17,214	465,210	*- 19	*1,006
\$1,000,000 under \$5,000,000.....	349	*7	11,074	699,879	2,762,157	*4,371	43,767	80,283	12,543	819,368	45,482	1,247,708	*- 85	1,540
\$5,000,000 or more.....	48	—	2,922	366,428	1,172,889	269	19,226	41,716	3,084	360,138	22,519	509,312	134	3,627

Footnotes at end of table.

**Table 9. — Selected Items, by Selected Industries and Size of Total Assets — Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of total assets	Number of partnerships		Number of partners	Total assets	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Services — Continued</b>														
<b>Accounting, auditing, and bookkeeping services</b>														
Total.....	12,657	*67	43,670	1,432,681	6,305,001	82,471	93,378	187,630	50,994	2,451,111	467,781	1,467,073	*- 281	1,974
Zero assets.....	2,033	—	4,737	—	161,734	*232	3,350	3,583	2,498	60,145	*4,162	54,075	*- 316	—
\$1 under \$10,000.....	3,119	—	6,884	10,677	224,712	*4,601	2,167	4,897	1,301	49,464	27,121	79,327	—	*325
\$10,000 under \$25,000.....	2,494	*15	5,954	39,750	351,978	*6,098	6,259	8,600	2,530	86,890	39,843	115,660	*27	*50
\$25,000 under \$50,000.....	1,704	*17	4,430	66,753	411,352	*441	7,698	11,015	3,023	118,513	36,269	128,014	—	*38
\$50,000 under \$100,000.....	1,413	*15	4,600	101,974	441,806	12,355	12,841	12,372	4,649	128,080	31,985	143,814	—	*62
\$100,000 under \$250,000.....	1,273	*17	5,227	206,909	729,933	11,030	14,876	21,252	7,085	245,644	74,363	203,683	*- 8	*1,135
\$250,000 under \$500,000.....	431	—	2,510	141,694	389,609	*15,442	7,042	11,098	3,653	136,764	46,010	105,429	—	*122
\$500,000 under \$1,000,000.....	116	**3	1,400	80,670	233,290	*2,109	3,411	7,051	3,679	91,899	17,938	57,592	*12	*152
\$1,000,000 under \$5,000,000.....	57	**	1,050	94,596	226,284	*29,687	2,425	6,135	1,865	78,606	11,175	65,026	*4	13
\$5,000,000 or more.....	17	—	6,878	689,458	3,134,303	277	33,309	101,627	20,710	1,455,107	178,915	514,453	—	77
<b>Other services</b>														
Total.....	51,720	2,502	154,303	5,091,637	6,086,617	2,178,799	173,993	152,360	130,108	1,239,153	222,352	940,188	560	49,744
Zero assets.....	17,014	726	43,915	—	927,698	425,210	17,951	16,039	9,615	93,895	32,719	165,639	*- 38	*6,423
\$1 under \$10,000.....	14,864	*523	36,084	55,580	570,250	143,884	6,771	7,469	5,242	55,688	33,226	168,835	—	*- 50
\$10,000 under \$25,000.....	6,076	*214	14,623	94,488	528,695	171,937	10,785	8,880	3,388	88,331	38,217	99,356	—	*206
\$25,000 under \$50,000.....	4,537	*27	11,510	162,814	391,943	122,370	10,082	9,796	6,047	73,180	15,561	94,293	*194	*1,884
\$50,000 under \$100,000.....	3,622	*232	13,807	256,426	602,107	246,054	14,775	13,202	9,890	116,234	27,609	70,503	*23	*- 1,330
\$100,000 under \$250,000.....	3,180	362	12,123	485,633	740,513	316,746	18,818	19,325	17,275	153,330	30,020	106,781	*157	2,002
\$250,000 under \$500,000.....	1,382	218	10,370	506,367	484,692	145,673	17,569	15,254	20,958	98,594	16,153	42,998	—	4,423
\$500,000 under \$1,000,000.....	539	*60	3,890	408,428	512,284	260,627	8,950	17,589	14,159	99,646	7,237	44,574	—	*29,227
\$1,000,000 under \$5,000,000.....	428	110	3,268	875,969	658,042	226,514	23,181	19,055	26,789	188,266	11,938	43,173	*653	5,141
\$5,000,000 or more.....	78	30	4,713	2,245,932	670,393	119,786	45,111	25,752	16,745	271,990	9,673	104,035	- 429	*1,819

\*This estimate should be used with caution because of the small number of sample returns on which it was based.

\*\*The estimate for this cell is not shown separately to avoid disclosure of information for specific partnerships. However, the data are included in the appropriate totals.

<sup>1</sup>Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

NOTE: "Farms not allocable", "Wholesale and retail trade not allocable", and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Detail may not add to total due to rounding.



## Section 4

## Explanation of Terms

This section contains brief descriptions of the terms appearing in this report. The instructions that accompany the tax forms in Section 5 will provide additional information about many items.

These explanations are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report. There were no changes in the definitions used in last year's report. However, definitions for balance sheet items, which did not appear in last year's report, have been added for 1980.

### Accounts Payable

Accounts payable (Schedule L, line 14, column D) were relatively short-term liabilities arising from the conduct of a trade or business which were not secured by notes of indebtedness. Nontrade payables, on the other hand, were generally includable in the estimates for "Other Current Liabilities."

### Accumulated Amortization

In reporting the value of intangible assets on their balance sheets, partnerships reported the original cost of their intangible assets and then subtracted the sum of all amortization on these assets up to the ending date of the return. This sum, shown in the statistics as accumulated amortization (Schedule L, line 11a, column C), is, therefore, the sum of all amortization reported on all intangible assets over the life of the assets to date.

### Accumulated Depletion

Similar to "Accumulated Amortization," accumulated depletion (Schedule L, line 9a, column C) was the sum of all depletion claimed on depletable assets. Depletable assets include natural deposits such as minerals, oil, and gas, as well as timber.

### Accumulated Depreciation

Accumulated depreciation (Schedule L, line 8a, column C) was the sum of all depreciation taken on depreciable assets. Depreciable assets include property used in business with a useful life of more than one year such as buildings, machinery and equipment, and automobiles.

### Active Partnerships

Every partnership engaged in a trade or business or having income from sources within the United States and recognized for taxable purposes must file Form 1065, except those involved in activities discussed in Section 1 under "Returns Covered." However, the statistics in this report are only from the returns of "active" partnerships, that is, those partnerships reporting at least one item of income or deductions. Returns reporting only interest exempt from tax,

interest on tax-free covenant bonds, and qualifying dividends from certain domestic corporations, as well as those reporting no items of income or deductions, were classified as inactive.

### Allowance for Bad Debts

Most partnerships identified on their balance sheets the allowance or reserve set aside to cover uncollectable or doubtful notes and accounts as an adjustment to "Notes and Accounts Receivable" on Schedule L, line 2a, column C. A few partnerships, however, reported only net receivables and thus did not show the allowance for bad debts.

### Amortization

Amortization (Form 1065, page 1, line 21) was a deduction for recovery of certain capital expenditures over a period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure is written off is much shorter than if depreciation had been used; depending on the specific provision of the law, the period of time may be as little as 60 months. The following types of amortization, applicable to the statistics in this report, are specifically mentioned in the Code as allowable deductions:

- .bond premiums (section 171)
- .child care facilities (section 188)
- .expenditures to rehabilitate a certified historic structure (section 191)
- .lessee's improvements to leased property (section 178)
- .low-income rental housing rehabilitation expenditures (section 167)
- .motion picture film or video tape production costs (section 280)
- .organization and syndication fees (section 709)
- .pollution control facilities (section 169)
- .railroad rolling stock (section 184)
- .railroad tunnel bores and grading (section 185)
- .real property construction period interest and taxes (section 189)
- .research and experimental expenditures (section 174)
- .trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently reported by the partnership as depreciation, and amortization of bond premiums (as well as other financial items such as loan or mortgage costs) was often reported as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation. None of these amounts involved rapid write-offs of the assets concerned. Therefore, in order to confine the statistics as far as possible to rapid write-offs, identifiable amounts reported as amortization that

related to leasehold improvements, bond premiums (or other financial items), and intangible assets, have been transferred to depreciation or "other deductions," as appropriate. An exception was made for partnership motion picture film and video tape production costs. These amounts were accepted as reported and no attempt has been made to transfer them to the depreciation statistics if they were reported as amortization. See also "Depreciation."

Amortization includes organization and syndication fees and amounts which partnerships entered on the schedule of cost of goods sold but are identifiable as amortization.

#### Bad Debts

Bad debts occurring during the year, or reasonable amounts added to a reserve for bad debts (Form 1065, page 1, line 18) were allowable as deductions under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the current year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in "other receipts" of partnerships.

#### Buildings and Other Depreciable Assets

Depreciable assets, reported on the partnership's end-of-year balance sheet (Schedule L, line 8, column C), consisted of tangible property (such as buildings and equipment) which had a useful life of 1 year or more and was used in the trade or business, or held for the production of income. The statistics for this item could include fully depreciated assets still in use and partially completed assets for which no deduction was allowable when the partnership reported them as depreciable in its balance sheet. The statistics for depreciable assets excluded those intangible assets such as patents and copyrights which were depreciable or amortizable only for tax purposes. Such assets were includable in "intangible assets." The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The amounts shown for depreciable assets were, in general, the gross amounts before adjustments for depreciation or amortization charged in current and prior years. Some partnerships, however, reported only the net amount of depreciable assets after adjusting for these depreciation or amortization charges.

The value of depreciable assets and accumulated depreciation may not be closely related to the current year depreciation deduction. The depreciable assets and accumulated depreciation balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed for tax purposes.

#### Business Receipts

Business receipts (Form 1065, page 1, line 1c) were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise and sales taxes which were included in the sales price of the product. Some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

Generally, business receipts were income from the partnership's principal business activities. However, there were several exceptions to this rule. First, for partnerships in the finance industries, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections, discounts, and service charges. Second, rents earned in addition to the company's principal income, and interest, royalties, and nonqualifying dividends

were for the most part reported separately. However, when rent was actual operating income (e.g., hotels, real estate operators, and manufacturers who rented rather than sold their products), the rental income was often reported in business receipts. In addition, if gross rental income was the largest item of income, this amount was transferred into the business receipts field during statistical processing. Finally, incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

Returns filed by partnerships in the "Security, commodity brokers, and services" industry and the "Banking and miscellaneous finance" industry were given special treatment in statistical processing. Sales of securities were netted against the cost of these financial instruments, and only the net amount was shown as business receipts. Since it was usually not possible to separate sales of securities from other sources of receipts such as commissions, an arbitrary rule was used for partnerships in the specified industries; if cost of sales and operations was 50 percent or more of business receipts, costs were subtracted from receipts, and the difference was used as business receipts.

Gross income from farming was not reported on page 1 of Form 1065 by the taxpayer. Instead, the taxpayer reported net farm income on line 9 of Form 1065, and gross receipts and deductions on Schedule F attached to the return. Amounts from Schedule F were allocated to the applicable page 1 lines during statistical processing. However, business receipts from farming were understated because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least 2 years and other livestock (except poultry) held for at least 1 year was reported as gain or loss from the sale or exchange of property, rather than as business receipts, and was reported on line 10 of page 1 of Form 1065.

#### Capital Gains and Losses

Capital gains and losses resulted from the sale or exchange of capital assets, which for partnerships were generally defined in the Code to include any assets of the partnership not used in the normal course of business. Thus, types of property specifically excluded from treatment as capital assets included property held primarily for sale to customers in the ordinary course of business, depreciable business property, such as machinery, real estate used in the partnership's trade or business, and accounts or notes receivable acquired in the normal course of business. The net gain or loss realized by the partnership was reported separately from the gain or loss from normal business activities and was included in the income of the partners.

Net short-term gain or loss (Schedule D, line 3, column F) was the net amount of gain or loss from the sale of capital assets held by the business for one year or less. Net long-term gain or loss (Schedule D, line 7, column F) was the net gain or loss resulting from the sale of capital assets held for more than one year.

Net gains from the disposition of certain types of property not classified as capital assets could be afforded capital gains treatment under section 1231 of the Code. Assets qualifying under this section included depreciable property used in business, such as machinery and buildings, and other specific types of property such as cut timber, coal, domestic iron ore (and their royalties), livestock, and unharvested crops sold with the land, if the land were held for more than one year. This provision applied only to net gains from such property; net losses were treated as ordinary loss by the partnership.

The gains of section 1231 may be cancelled out or reduced if the property in section 1231 qualifies under other Code sections (e.g., 1245, 1250, or 617).

#### Cash

This balance sheet asset item (Schedule L, line 1, column D) included the amount of actual money, instruments, and claims which were usable and acceptable as money.

#### Cost of Labor

Cost of labor was a component of cost of sales and operations. For partnerships engaged in farming and using Schedule F, which does not contain a cost of sales and operations schedule as such, it represented the amount reported in Schedule F, page 1, part II, line 33a, "labor hired." For nonfarm partnerships, it was the amount reported in Schedule A, line 29 on page 1 of Form 1065. In both cases, the taxpayer was required to reduce the deduction for cost of labor by the amount claimed for the targeted jobs credit. (See also "Payroll.")

#### Cost of Sales and Operations

If the receipts of the partnership included income from the sale of goods made or bought, cost of goods sold (Form 1065, page 1, line 2) generally included the direct cost of those goods. Therefore, cost of sales and operations included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods. "Cost of operations" related to returns for which inventories were not an income determining factor. Cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing services.

Partnerships which engaged in manufacturing or production operations were required to use the "full absorption" method of valuing inventory, by which both direct and indirect production costs were taken into account in the computation of inventory costs and thereby were included in the cost of goods sold. Indirect costs included repairs, maintenance, utilities, rent, wages of supervisors and other indirect labor costs.

Many partnerships did not report cost of sales and operations completely. Instead, they allocated the various "costs" to "deduction" items on the return, rather than to cost of sales and operations.

During statistical processing, deduction items reported in cost of sales and operations were transferred to the proper item. Some of the transferred items were depreciation, depletion, amortization, taxes (including sales and excise taxes), and contributions to employee pension and other benefit plans.

Farm costs presented special problems because the farm schedule, Schedule F, did not provide for a separate cost of goods sold or cost of operations computation. The cost of sales and operations statistics for farms were constructed during statistical processing from deduction items shown on Schedule F that were comparable to those shown on page 1 of Form 1065. See the discussions in this section under "Purchases," "Cost of Labor," "Materials and Supplies," and "Other Costs."

Statistical adjustments to cost of goods sold made for partnership security dealers are explained under "Business Receipts."

#### Depletable Assets

In general, depletable assets (Schedule L, line 9, column C) represented the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds subject to depletion. In some instances, depletable assets may have been reported as "Land" or as "Other investments" by the partnership, and could not be identified for this report.

The value of depletable assets may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed for tax purposes.

#### Depletion

Depletion (Form 1065, page 1, line 22), a deduction allowed for the exhaustion of natural deposits or timber, was either based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil was converted or manufactured prior to sale.

Under elective provisions of the Code, exploration and development expenditures connected with domestic natural deposits (except oil and gas), could either be currently deducted or treated as deferred expenses and ratably deducted as the minerals were sold. The write-offs of deferred amounts were not included as part of depletion.

Percentage depletion was the deduction of a percentage of gross income from the depletable property. The percentage varied according to the type of mineral. The deduction was limited to 50 percent of the net income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 22 percent.

Generally, percentage depletion could not be used for oil and gas wells. However, independent producers and royalty owners could have used percentage depletion, provided they did not refine more than 50,000 barrels of crude oil in any day and provided they did not sell oil or natural gas through a retail outlet. The depletion deduction for these "small producers" was limited to 65 percent of their net income before the depletion deduction. If the 65 percent limit caused an amount to be disallowed for a taxable year, the partnership could carry the disallowed portion to the next year for inclusion in the depletion deduction. The depletion rate for small producers for Tax Year 1980 was 22 percent for a maximum daily average of 1,000 barrels.

The depletion allowance for oil and gas wells was computed separately by each partner and was not allowed to the partnership. The partnership allocated to each partner a proportionate share of the adjusted basis of each oil or gas property of the partnership. A partner's proportionate share of the adjusted basis of the partnership's property was determined by the amount of that partner's interest in the partnership's capital or income, and by the terms of the partnership agreement.

The statistics include any identifiable depletion reported as a cost of sales and operations.

#### Depreciation

The deduction for depreciation (Form 1065, page 1, line 20) permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of busi-

ness property in cases where the estimated useful life of the property exceeded one year. A deduction for depreciation was not allowed on inventories, or on land apart from the physical improvements or developments to it.

Several methods of computation may have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount was deducted in each year of the useful life of the asset. The declining balance and the sum-of-the-years-digits methods, whereby relatively larger portions of the asset's cost were written off during earlier years, were also commonly used. Accelerated methods of depreciation were restricted for certain kinds of real property.

In lieu of computing depreciation using separate useful lives for each individual asset, standard lives, based on groupings of assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" (CLADR) system. Under this system, the partnership grouped assets of the same type acquired in the same year into one or more "vintage" accounts and assigned each account a useful life chosen from a published permissible range of lives. The range of useful lives was generally within 20 percent of the industry-grouped "guideline lives" established under the previous rules. (The Treasury Department could modify the guideline lives in the future as necessary). The only allowable depreciation methods under the system were the straight-line, declining balance, and sum-of-the-years-digits. Under the CLADR system, assets acquired prior to 1971 were depreciated under the revised rules, but no range of useful lives was allowed.

Amounts shown as depreciation included any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics were amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year depreciation (section 179) cannot be deducted by partnerships, but was allocated to the partners for reporting on their own returns.

#### Employee Benefit Plans

Contributions by employers to employee benefit plans other than deferred-compensation plans, deductible under Code section 162, were reported on Form 1065, page 1, line 23b. These plans included hospitalization, health and accident insurance, group life insurance, group legal services, and other employee welfare plans.

The statistics for this item included amounts identified in the cost of sales and operations schedules.

Contributions to retirement and other deferred compensation plans deductible under Code section 404 were included in "Retirement Plans."

#### Farm Net Profit (or Loss).

Farm net profit or loss was reported on Schedule F, line 58, by partnerships using the cash accounting method, or on Schedule F, line 91, by partnerships using the accrual method, and carried from Schedule F to line 9 of Form 1065 by users of both types of methods. For partnerships that reported the components of farm income and expenses on Schedule F, the net figure on line 9 of Form 1065 was deleted and the components were combined during statistical processing with the equivalent income and deduction items shown on page 1 of Form 1065. For example, "Rent of farm or pasture" was combined with the deduction item, "Rents paid." For those partnerships not reporting

the detail of income and expenses, farm net profit was shown in the tables as an item of income, and farm net loss was shown as a deduction. Since most farm partnerships reported the detail of income and expenses, the amounts presented in the income item "Farm net profit" and the deduction item "Farm net loss" represent only a small portion of partnership farming activity.

In table 1, net farm profit was treated as an income item and net farm loss was treated as a deduction item in computing total income and total loss. This treatment applied only to those partnerships not reporting the detail of income and expenses on Schedule F.

#### Government Obligations

This balance sheet asset item consisted of (1) U.S. obligations including those of instrumentalities of the Federal Government (Schedule L, line 4a, column D) and (2) bonds or other obligations of a State, or U.S. possession, including obligations of political subdivisions and of the District of Columbia (Schedule L, line 4b, column D). In those instances where a partnership reported only one total for investments in Government obligations and did not indicate whether the obligations represented those of the United States or of State or local Governments, the total was treated as investments in U.S. obligations.

#### Income (or Loss) from Other Partnerships and Fiduciaries

This item (Form 1065, page 1, line 4) was the partnership's share of ordinary income (loss) of another partnership. If a partnership reported a loss from another partnership, the amount of the loss which it could claim was limited either to the amount to which the partnership was "at risk" or to the amount of the adjusted basis of the partnership's interest in the other partnership.

In table 1, net income from other partnerships and fiduciaries was treated as an income item, and net loss was treated as a deduction item in computing total income and total loss.

#### Income Year 1980

Income Year 1980 was defined to include all Form 1065 returns filed by taxpayers and processed by the IRS during Calendar Year 1981, regardless of the tax period covered by the returns. This definition, which was adopted for the 1979 partnership report, does not significantly affect the comparability of SOI data between years. For a fuller explanation of this change in definition, see Section 1 of the 1979 partnership report.

#### Intangible Assets

Intangible assets (Schedule L, line 11, column C) were the total gross amounts (before the reduction by amounts of accumulated amortization) for contracts, copyrights, formulas, licenses, patents, registered trademarks, research or experimental expenditures, and similar assets. These assets were included on line 11 only if they were amortized or depreciated, and they could be amortized or depreciated only if they had a definite life and value. Other intangible assets which were not amortizable were included in the statistics with "Other Assets."

Accumulated amortization represented the cumulative adjustment to these intangible assets as shown on the partnership's books of account.

### Interest Paid

Interest paid in connection with business indebtedness (Form 1065, page 1, line 16) was deductible as a business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in the capacity of lender to the partnership rather than as partner.

Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as unstated amounts of interest as provided in Code section 483.

Not included were amounts of interest on funds used to purchase property held for investment, which were instead reported on Schedule K of Form 1065. This separate reporting was due to the limitation on investment interest expense allowable to the partners, which was computed on Form 4952.

### Interest Received

This item (Form 1065, page 1, line 6) included interest received by the partnership from all sources, except wholly tax-exempt interest and interest on tax-free covenant bonds. Included in this item were amounts received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premiums. For installment sales, interest received included amounts stated in the contract, as well as unstated amounts of interest as provided in Code section 483.

### Inventories

Inventories (Form 1065, page 1, lines 27 and 33), consisted of goods held for sale and raw materials and supplies that became a part of goods held for sale. Partnerships engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income producing factor were required to use inventories in computing their net income. The use of inventories required that direct expenses of production, such as factory labor for a manufacturer, be accrued and charged against sales in the year that the finished goods were sold. Thus, in accounting for the sale of goods, all such businesses were in effect required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

In accordance with the "full absorption" inventory method, both direct and indirect production costs must be taken into account in the computation of costs. Production costs had to be allocated to goods produced during the tax year, regardless of whether the goods were sold during the year or were still in inventory at the end of the year.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for determining their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost and the lower of cost or market value. Under the unit-livestock-price method, livestock was grouped by kind and age, and all animals in each group were valued at the estimated cost of raising them. Under the farm-price method, each item of inventory was valued at the estimated market price, less the cost of disposition. The valuation of inventories by the farm-price method could have resulted in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Partnerships also reported end of year inventory on Schedule L, line 3, column D. The figure shown from the balance sheet differs from that shown on the income statement because not all partnerships which reported inventories on the balance sheet used a cost of goods sold computation.

### Land

Land (Schedule L, line 10, column D), which was reported as a separate capital asset on the balance sheet, may be understated in this report because it could not always be identified. Some partnerships may have included land as part of "Depletable Assets" or included it in "Other Investments." If land was certified as an emergency facility for the national defense, it could be amortized. If so, only the net land value (i.e., the value of land after the adjustment for amortization) was reported.

### Limited Partnerships/Partners

A limited partnership, identified by the response to Form 1065, Page 1, Question I, is a partnership composed of at least one general partner (i.e., one who is personally liable for the obligations of the partnership) and one or more limited partners.

A limited partner is one whose potential personal liability for the partnership's debts is limited to the amount of money or other property that the partner contributed or is required to contribute to the partnership.

### Materials and Supplies

The amount of materials and supplies, a component of the cost of goods sold, was reported by nonfarm partnerships on line 30, Schedule A, Form 1065. For farms, it was the item "supplies purchased," line 41, part II, page 1 of Schedule F.

### Mortgage and Real Estate Loans

Mortgage and real estate loans (Schedule L, line 6, column D) were, in general, the total amount which a partnership loaned on a long-term basis for which the partnership accepted mortgages, deeds of trust, land contracts, or other liens on real estate as security. Because the return form did not provide a separate place for reporting any reserve for uncollectible mortgage and real estate loan accounts, such reserves may have been included in the "Allowance for Bad Debts," shown in this report as an adjustment to "Notes and Accounts Receivable." If a separate reserve was indicated in supporting schedules, statistics for it were added to the allowance for bad debts.

### Mortgages, Notes and Bonds Payable

This item was reported on the balance sheet according to the length of time to maturity of the obligations. Short-term liabilities (those payable in less than one year) were reported on Schedule L, line 15, column D. Long-term liabilities (those payable in one year or more) were reported on Schedule L, line 18, column D. The length of time to maturity was based on the date of the balance sheet rather than on the date of issue of the obligations. Accordingly, long-term obligations maturing within the next taxable year were included in the statistics together with short-term obligations for mortgages, notes and bonds payable in less than one year. Includible were nonrecourse loans, liabilities of the partnership for which none of the partners had any liability.

Net Gain (or Loss), Noncapital Assets

This item (Form 1065, page 1, line 10) represented gains and losses from the sale or exchange of property not eligible for beneficial capital gains tax treatment by partners. Such gains and losses resulted mostly from the sale or exchange of: (1) trade or business property; (2) certain types of depreciable and amortizable property; (3) certain types of oil, gas, and geothermal property; and (4) conservation property described in section 126 of the Code.

In table 1, net gains from noncapital assets were treated as an income item and net losses were treated as a deduction item in computing total income and total loss. Also included were the involuntary conversion of trade or business property and certain capital assets. (See also "Capital Gains and Losses.")

Net Income (or Deficit)

Net income or deficit (shown on Form 1065, page 1, line 26, as ordinary income (loss)) represented the difference between total income (loss) and total deductions. For a more detailed understanding of this item, see "Total Income" and "Total Deductions" in this section as well as "Highlights for 1980" in Section 1.

Nonqualifying Dividends Received

Nonqualifying dividends (Form 1065, page 1, line 5) were corporate dividends which were received by the partnership for which the individual partners were not entitled to an exclusion on their individual income tax returns when the income was passed through to them.

Nonqualifying dividends were paid by corporations exempt from tax (generally charitable organizations and farmers' cooperatives), regulated investment companies, certain real estate investment trusts, and foreign corporations. Partnerships were instructed to report "dividends" paid on deposits in banks and savings institutions as interest received and not as dividends.

Nonrecourse Loans

Nonrecourse loans (Schedule L, line 17, column D) were loans obtained by the partnership for which none of the partners had any personal liability.

Generally, these were loans for which the real property of the partnership, such as real estate, served as collateral.

Other Assets

Other assets (Schedule L, line 12, column D) comprised, in general, noncurrent assets which were not allocable to a specific account on the return form balance sheet, and certain accounts for which no distinction could be made between current and noncurrent status.

Includable were such items as deferred charges reported as noncurrent by the partnership, interest discounts, guaranty deposits, and intangible assets not subject to amortization.

Other Costs

Other costs were a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, Schedule A, Form 1065. For farms, the amount was computed during statistical

processing from Schedule F, as follows: farm expenses (total, part II, on page 1) less the sum of the items labor hired, repairs and maintenance, interest, rent of farm or pasture, supplies purchased, taxes, insurance, conservation expenses, land clearing expenses, pension and profit-sharing plans, employee benefit programs, amortization, and depletion.

If inventories, purchases, and the other components of cost of goods sold were not reported separately, the entire amount was included in other costs on Schedule A.

Cost items reported under "other costs" by the taxpayer, but which could be identified as belonging in a specific deduction line, were transferred to the proper line during the statistical editing process. The most frequently identified items were: amortization, pension and profit-sharing plans, employee benefit programs, depletion, depreciation, taxes, interest, bad debts, commissions, rent, and insurance.

Other Current Assets

Assets not allocable to a specific current account in the return form balance sheet, assets specifically reported as short-term by the partnership, and marketable securities other than Government obligations comprised this account (Schedule L, line 5, column D).

Included were prepaid expenses, nontrade receivables, coupons and dividends receivable, claims and judgments, and similar items. For partnerships in the construction industry, amounts reported as a current item for contract work in progress in excess of billings were included in this item.

Other Current Liabilities

Other current liabilities (Schedule L, line 16, column D) included certain amounts due and payable within the coming year. The account comprised accrued expenses, as well as current payables not arising from the purchase of goods and services and not evidenced by bonds, notes, or mortgages. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as those for payrolls and contributions to benefit plans, overdrafts, and accrued interest or rent.

For partnerships in the construction industry, amounts of advances or deposits on uncompleted contracts and jobs in progress were included in this item, if reported as current.

Other Deductions

Other deductions (Form 1065, page 1, line 24) comprised business expenses which were not allocable to a specific deduction item on the return form, such as: administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses; truck and automobile expenses (except repairs); utilities; supplies; advertising and promotion; travel and entertainment; dues and subscriptions; postage and stationery; sales discounts; and laundry, uniforms, and cleaning. This item also included unrealized profit on current-year installment sales; reported amounts of negative income; commissions; insurance; and legal and professional fees.

Other Investments

Other investments (Schedule L, line 7, column D) included long-term non-Government investments and certain investments for which no distinction could be made as to their current or long-term nature. Non-government investments included stocks, bonds, loans on notes or bonds, and other types of financial securities.

Real estate not reported as a capital asset could also be included. In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings) were reported as "Other Investments."

#### Other Liabilities

Other liabilities (Schedule L, line 19, column D) were obligations which were not allocable to a specific account on the return form balance sheet and which were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term.

Examples of other liabilities were deferred or unearned income not reported as a part of a current account, and principal amounts of employee and similar funds.

#### Other Receipts

This item (Form 1065, page 1, line 11) included amounts not elsewhere reported in the income statement, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste; income from annuities and insurance; and the alcohol fuel credit.

#### Partners' Capital Accounts

The balance sheet item for partners' capital accounts (Schedule L, line 20, column D) was the partners' total equity in the business as of the end of the taxable year. It was the net sum of all contributions of capital by the partners, plus the partnership's accumulated earnings, less accumulated losses and any distributions of capital and earnings.

#### Partnerships with Balance Sheets

This classification included all returns which reported any items of assets or liabilities on Form 1065, page 4, Schedule L, even when the entries cancelled out, resulting in total assets of zero. This occurred most commonly when a partnership reported depreciable, depletable, or amortizable assets and accumulated depreciation, depletion, or amortization of the same amount.

#### Payments to Partners

Guaranteed payments which were made to partners for services rendered or for the use of capital, if such payments were determined without regard to income of the partnership, were allowed as a deduction to the partnership. The payments were taxable to the partner who received them. This item was reported on Form 1065, page 1, line 14.

#### Payroll

Payroll was the sum of cost of labor reported as part of cost of sales and operations (Form 1065, page 1, line 29) plus the deduction for salaries and wages (net of targeted jobs tax credit) (Form 1065, page 1, line 13c). Various kinds of contract labor not actually representing employee payroll, such as janitorial or secretarial services, may also have been included. Payments to partners were excluded.

Payroll amounts were frequently included by taxpayers in other items, such as commissions, legal and professional fees, and repairs. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll was probably understated.

#### Pension, Profit-sharing, Stock Bonus, and Annuity Plans

See "Retirement Plans."

#### Purchases

This item was a component of the cost of goods sold. For nonfarm businesses, the source was line 28c, Schedule A, of Form 1065. For farms, the sources were Schedule F, page 1, part I, line 3, column c, for farmers using the cash accounting method, and Schedule F, page 2, part V, line 87, for farmers using the accrual accounting method.

#### Rent Paid

Rent paid on business property (Form 1065, page 1, line 15) was deductible as a business expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings.

#### Rents Received

This item consisted of the gross rent receipts reported on Schedule H, line 1, column b. Expenses associated with rental income and reported on Schedule H, such as depreciation, repairs, interest, and taxes, were included in their respective deduction categories. If no gross rents were reported, net rent from page 1, line 7 was used for this item. If rents were the largest income item, they were included in "Business Receipts."

#### Repairs

This deduction (Form 1065, page 1, line 19) included the costs of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which increased the value of property, improvements which appreciably prolonged property life, or expenditures for restoring or replacing property. These expenditures were added to the depreciable basis of the property and recovered through depreciation.

The "class life asset depreciation range" (CLADR) system included a provision for accounting for repairs to property when ambiguity existed as to whether the expenditures were deductible in the year incurred, or whether they had to be capitalized and recovered through depreciation over the life of the property. Taxpayers using the CLADR system as the basis for their depreciation deduction could also have elected to currently deduct certain expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with the excess capitalized and depreciated. (See also "Depreciation.")

#### Retirement Plans

This deduction (Form 1065, page 1, line 23a) was the employer's contribution to employee pension, profit-sharing, annuity, bond purchase, and other deferred compensation plans that were deductible under Code section 404. The Code imposed limitations on the amounts deductible for the tax year and pro-



vided a carryover for certain amounts paid in excess of these limitations. The retirement plan deduction did not include any payments by partners to their own retirement plans; these payments were reported on the partners' individual income tax returns as adjustments used in calculating adjusted gross income. The statistics included any identifiable amounts of this item which were transferred out of cost of sales and operations during statistical processing.

### Royalties

This income item (Form 1065, page 1, line 8) consisted of the gross amount of royalties received, generally on an agreed percentage basis, for the use of property rights, including patents, copyrights, timber, minerals, or oil wells. Expenses relating to this income, such as depletion and taxes, were included in their respective deduction categories.

Royalties received under lease agreements on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment, were not included in this item. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231 and, as such, were reportable by the partners on their own returns and not by the partnership.

### Salaries and Wages

This item (Form 1065, page 1, line 13c) consisted of those salaries and wages not included as "cost of labor" in the cost of sales and operations schedule and not included in some other deduction category on the return. Salaries and wages were reduced by any amount of targeted jobs credit claimed by the partnership based on those salaries and wages; the amount shown in these statistics was the amount remaining after this reduction. Salaries to partners were not included in this item, but in "Payments to Partners." (See also "Payroll.")

### Size of Business Receipts

Size of business receipts was based on "Business receipts" (as defined above) (Form 1065, page 1, line 1c) for all industries except those in the finance, insurance, and real estate division. Because many partnerships in these industries reported amounts on specific income lines (such as interest, dividends, and rents) which actually represented income from the primary activity of the business, "Total receipts" was used as the basis for classification for these industries. (See also "Total Receipts.")

### Taxes Paid

Taxes paid (Form 1065, page 1, line 17) included the amounts reported as a business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary state and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege

taxes. Income and profits taxes paid by the partnership to foreign countries or U.S. possessions were allocated to the partners for use as a deduction or a credit against income tax. Federal income taxes, gift taxes, and taxes assessed against local benefits were not deductible. Sales, excise, and related taxes reported by partnerships as part of business receipts were generally transferred when so identified to the taxes paid deduction during statistical processing.

### Total Receipts

Total receipts consisted of the sum of business receipts (Form 1065, page 1, line 1c); investment income such as nonqualifying dividends, interest, rents, royalties (Form 1065, page 1, lines 5, 6, 7, and 8); income from other partnerships and fiduciaries (Form 1065, page 1, line 4); income from farms (Form 1065, page 1, line 9); net gain from sale of noncapital assets (Form 1065, page 1, line 10); and "other" income (Form 1065, page 1, line 11). For purposes of this report, total receipts were not reduced by net losses from other partnerships, farms or sales of noncapital assets (negative amounts from Form 1065, page 1, lines 4, 9, and 10, respectively). These losses were tabulated as positive deduction items.

### Trade Notes and Accounts Receivable

Notes receivable were claims against debtors evidenced by written promises to pay certain sums of money at definite times. Accounts receivable were less formal claims against debtors that arose from the sales of services or merchandise on account. These receivables would normally be converted to cash within one year. These items were reported together on Schedule L, line 2, column C. Current nontrade receivables were generally included in "Other Current Assets."

The balance sheets on the partnership return form called for the reporting of both "gross" receivables and the "Allowance for Bad Debts." However, some partnerships reported only the net amount.

The allowance for bad debts, shown as an adjustment to notes and accounts receivable, may also include the reserves for the separate account, mortgage and real estate loans. As a result, it was possible for the allowance for bad debts to exceed the amount of notes and accounts receivable.

### Total Assets

Total assets (Form 1065, Schedule L, line 13, column D) were those reported in the end-of-year balance sheet in the partnerships' books of account. Total assets were net of accumulated depreciation, amortization, and depletion, and of the reserve for bad debts. When reserves for bad debts were reported as liabilities, they were treated as reductions from the asset accounts to which they related, and the totals of assets and liabilities were adjusted accordingly.

### Total Deductions

Total deductions consisted of: (1) the deduction for cost of sales and operations (Form 1065, page 1, line 2) and (2) the business deductions from gross income (Form 1065, page 1, line 25). In addition, total deductions included the partnership's share of net loss from other partnerships and fiduciaries, farm net loss, and net loss from sales of noncapital assets, (negative amounts from Form 1065, page 1, lines 4, 9, and 10, respectively).



Zero Assets

Unlike in prior years, the classification "zero assets" in this report includes only returns which reported total assets of zero, but which had balance sheet entries. This occurred primarily on returns having depreciable, depletable or amortizable property, with an offsetting entry for accumulated depreciation, depletion, or amortization.

In the revised 1979 table included in this report, this classification includes both returns reporting no balance sheet data and returns with offsetting entries on Schedule L. This is due to the fact that no detailed balance sheet items were edited for the 1979 report.

For 1978 and prior years, balance sheet data reported on final returns were not edited, and such returns were included under the classification "zero assets" along with returns with offsetting entries. For 1980, balance sheet data reported on final returns were edited and tabulated in the appropriate classification.

## Section 5

## Facsimiles of Forms and Instructions Used

### Contents

U.S. Partnership Return of Income, Form 1065 and  
Instructions, 94

Farm Income and Expenses, Schedule F (Form 1040), and  
Instructions, 101

**1065** U.S. Partnership Return of Income For calendar year 1980, or fiscal year beginning 1980, and ending 19 **1980**

Form 1065 (1980) Department of the Treasury Internal Revenue Service

**A** Principal business activity (see page 11 of instructions) **Use IRS label. Otherwise, please print or type.** **Name** \_\_\_\_\_ **Number and street** \_\_\_\_\_ **City or town, State, and ZIP code** \_\_\_\_\_

**B** Principal product or service (see page 11 of instructions) \_\_\_\_\_

**C** Business code number (see page 11 of instructions) \_\_\_\_\_

**D** Employer identification no. \_\_\_\_\_ **E** Date business started \_\_\_\_\_ **F** Enter total assets from Schedule L, line 13, column (2): \$ \_\_\_\_\_

**G** Check method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (attach explanation) \_\_\_\_\_ **H** Is this a final return? ☐ Yes ☐ No

**I** Is the partnership a limited partnership (see page 2 of instructions)? ☐ Yes ☐ No **K** (1) Did you elect to claim amortization (under section 191) or depreciation (under section 167(f)) for a rehabilitated certified historic structure (see page 3 of instructions)? ☐ Yes ☐ No (2) Amortizable basis (see page 3 of instructions) \$ \_\_\_\_\_

**J** Is this partnership a partner in another partnership? ☐ Yes ☐ No

**IMPORTANT**—Fill in all applicable lines and schedules. If you need more space, see page 1 of the instructions. Enter any items specially allocated to the partners on Schedule K, line 17, and not on the numbered lines on this page or in Schedules A through J.

<b>Income</b>	1a	Gross receipts or sales \$	1b	Minus returns and allowances \$	Balance	1c	
	2	Cost of goods sold and/or operations (Schedule A, line 34)			2		
	3	Gross profit (subtract line 2 from line 1c)			3		
	4	Ordinary income (loss) from other partnerships and fiduciaries (attach statement)			4		
	5	Nonqualifying dividends			5		
	6	Interest			6		
	7	Net income (loss) from rents (Schedule H, line 2)			7		
	8	Net income (loss) from royalties (attach schedule)			8		
	9	Net farm profit (loss) (attach Schedule F (Form 1040))			9		
	10	Net gain (loss) (Form 4797, line 11)			10		
	11	Other income (attach schedule)			11		
	12	<b>TOTAL income (loss) (combine lines 3 through 11)</b>			12		
<b>Deductions</b>	13a	Salaries and wages (other than to partners) \$	13b	Minus jobs credit \$	Balance	13c	
	14	Guaranteed payments to partners (see page 4 of instructions)			14		
	15	Rent			15		
	16	Interest (Caution—see page 4 of instructions)			16		
	17	Taxes			17		
	18	Bad debts (see page 4 of instructions)			18		
	19	Repairs			19		
	20	Depreciation (Schedule J, line 5)			20		
	21	Amortization (attach schedule)			21		
	22	Depletion (other than oil and gas, attach schedule—see page 5 of instructions)			22		
	23a	Retirement plans, etc. (see page 5 of instructions)			23a		
	23b	Employee benefit programs (see page 5 of instructions)			23b		
	24	Other deductions (attach schedule)			24		
	25	<b>TOTAL deductions (add lines 13c through 24)</b>			25		
26	Ordinary income (loss) (subtract line 25 from line 12)			26			

**Schedule A—COST OF GOODS SOLD AND/OR OPERATIONS (See Page 5 of Instructions)**

27	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	27	
28a	Purchases \$	28b	Minus cost of items withdrawn for personal use \$
29	Cost of labor	29	
30	Materials and supplies	30	
31	Other costs (attach schedule)	31	
32	<b>Total (add lines 27 through 31)</b>	32	
33	Inventory at end of year	33	
34	<b>Cost of goods sold (subtract line 33 from line 32). Enter here and on line 2, above.</b>	34	

**Please Sign Here**

Signature of general partner \_\_\_\_\_ Date \_\_\_\_\_

Preparer's signature and date \_\_\_\_\_ Check if self-employed ☐ Preparer's social security no. \_\_\_\_\_

Firm's name (or yours, if self-employed) and address \_\_\_\_\_ E.I. No. \_\_\_\_\_

ZIP code \_\_\_\_\_

Form 1065 (1980) **Schedule A (Continued)** Page 2

**35** a Check all methods used for valuing closing inventory: (i) ☐ Cost (ii) ☐ Lower of cost or market as described in regulations section 1.471-4 (see page 5 of instructions) (iii) ☐ Writedown of "sub-normal" goods as described in regulations section 1.471-2(c) (see page 5 of instructions) b Did you use any other method of inventory valuation not described in line 35a? ☐ Yes ☐ No If "Yes," specify methods used and attach explanation. \_\_\_\_\_

c Is Form 970 or other statement attached for adoption of LIFO inventory methods? ☐ Yes ☐ No d Are you engaged in manufacturing? ☐ Yes ☐ No If "Yes," did you value your inventory using the full absorption method (regulations section 1.471-11)? ☐ Yes ☐ No e Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No If "Yes," attach explanation. \_\_\_\_\_

**Schedule D—CAPITAL GAINS AND LOSSES (See Page 5 of Instructions)**

**Part I Short-term Capital Gains and Losses—Assets Held One Year or Less**

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price minus expenses of sale	e. Cost or other basis	f. Gain (loss) for the year (d minus e)
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**Part II Long-term Capital Gains and Losses—Assets Held More Than One Year**

a. Kind and location of property	b. Amount of cost	c. Date acquired (mo., day, yr.)	d. Date sold (mo., day, yr.)	e. Gross sales price minus expenses of sale	f. Cost or other basis	g. Gain (loss) for the year (e minus f)
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**Schedule H—INCOME FROM RENTS (See Page 3 of Instructions)** If you need more space, attach schedule.

a. Kind and location of property	b. Amount of rent	c. Depreciation (Schedule J)	d. Repairs (attach schedule)	e. Other expenses (attach schedule)
1				
2				
3				
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5				
6				
7				
8				

**Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC. (See Pages 6-9 of Instructions)**

Enter the total distributive amount for each applicable item listed below.

Note: Enter each partner's distributive share on Schedule K-1.  
Prepare a separate Schedule K-1 for each partner.Enter the number  
of partners  
in the partnershipAre any partners in  
this partnership also  
partnerships? ☐ Yes ☐ No

a. Distributive share items		b. Total amount
1	Guaranteed payments to partners: (1) Deductible by the partnership (page 1, line 14). (2) Capitalized by the partnership (see page 4 of Instructions).	
2	Additional first-year depreciation (Schedule J, line 1).	
3	Gross farming or fishing income.	
4	Dividends qualifying for exclusion (attach list).	
5	Net short-term capital gain (loss) (Schedule D, line 3).	
6	Net long-term capital gain (loss) (Schedule D, line 7).	
7	Net gain (loss) from involuntary conversions due to casualty or theft (Form 4684).	
8	Other net gain (loss) under section 1231.	
9	Net earnings (loss) from self-employment (Schedule N, line 12).	
10	a Charitable contributions (attach list): 50% ..... 30% ..... 20% b Other itemized deductions (attach list).	
11	Expense account allowance.	
12	Jobs credit.	
13	Taxes paid by regulated investment companies on undistributed capital gains (attach schedule).	
14	a Payments for partners to a Keogh Plan. (Type of plan ▶.....) b Payments for partners to an IRA. c Payments for partners to Simplified Employee Pension (SEP).	
15	a Foreign taxes paid (see page 8 of Instructions). b Other income, deductions, etc. (attach schedule).	
16	Oil and gas depletion. (Enter amount—Not for partner's use ▶.....)	
17	Specialty allocated items (attach schedule): a Short-term capital gain (loss). b Long-term capital gain (loss). c Ordinary gain (loss). d Other.	
18	Tax preference items (see page 9 of Instructions): a Accelerated depreciation on real property: (1) Certified historic structure rehabilitation (167(o) or amortization under 191). (2) Low-income rental housing (167(k)). (3) Other government-assisted low-income housing. (4) Other real property. b Accelerated depreciation on personal property subject to a lease. Amortization: c ..... d ..... e ..... f ..... g Reserves for losses on bad debts of financial institutions. h Depletion (other than oil and gas). i (1) Excess intangible drilling costs from oil, gas, or geothermal wells. (2) Net income from oil, gas, or geothermal wells.	
19	Interest on investment indebtedness: a Investment interest expense: (1) Indebtedness incurred before 12/17/69. (2) Indebtedness incurred before 9/11/75, but after 12/16/69. (3) Indebtedness incurred after 9/10/75. b Net investment income (loss). c Excess expenses from "net lease property". d Excess of net long-term capital gain over net short-term capital loss from investment property.	
20	Property Qualified for Investment Credit: New property: a 3 or more but less than 5 years. b 5 or more but less than 7 years. c 7 or more years. New commuter highway vehicle: d 3 or more years. Qualified progress expenditures: e 7 or more years. Used property: f 3 or more but less than 5 years. g 5 or more but less than 7 years. h 7 or more years. Used commuter highway vehicle: i 3 or more years.	
21	a Credit for alcohol used as fuel. b Nonconventional source fuel credit. c Unused credits from cooperatives.	

**Schedule L—BALANCE SHEETS (See Page 9 of Instructions)**

	Beginning of tax year		End of tax year	
	(A)	(B)	(C)	(D)
<b>ASSETS</b>				
1 Cash				
2 Trade notes and accounts receivable. a Minus allowance for bad debts.				
3 Inventories				
4 Government obligations: a U.S. and instrumentalities. b State, subdivisions of State, etc.				
5 Other current assets (attach schedule).				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other depreciable assets. a Minus accumulated depreciation.				
9 Depletable assets. a Minus accumulated depletion.				
10 Land (net of any amortization)				
11 Intangible assets (amortizable only). a Minus accumulated amortization.				
12 Other assets (attach schedule)				
13 Total assets				
<b>LIABILITIES AND CAPITAL</b>				
14 Accounts payable				
15 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 All nonrecourse loans (attach schedule)				
18 Mortgages, notes, and bonds payable in 1 year or more				
19 Other liabilities (attach schedule)				
20 Partners' capital accounts				
21 Total liabilities and capital				

**Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Page 10 of Instructions)**  
(Show reconciliation of each partner's capital account on Schedule K-1, item M)

a. Capital account at beginning of year	b. Capital contributed during year	c. Did not include (loss) from page 1, line 22	d. Income not included in capital account, plus non-deductible income	e. Losses not included in capital account, plus non-deductible deductions	f. Withdrawals and distributions	g. Capital account at end of year

**Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Page 10 of Instructions)**

1 Ordinary income (loss) (page 1, line 26).		7 Nonqualifying dividends (page 1, line 5)	
2 Guaranteed payments to partners included on Schedule K, lines 1a(1) and 1a(2).		8 Interest	
3 Net loss from rental of real estate.		9 Net income from rental of real estate.	
4 Net loss from Form 4797 (page 1, line 10).		10 Net gain from Form 4797 (page 1, line 10).	
5 Total (add lines 2, 3, and 4).		11 Total (add lines 7, 8, 9, and 10).	
6 Add lines 1 and 5. (If line 1 is a loss, reduce line 1 by the amount on line 5.)		12 Net earnings (loss) from self-employment (subtract line 11 from line 6). Enter on Schedule K, line 9.	

**Additional Information Required**

L Will the character of any liabilities in Schedule L (Balance Sheets), other than line 17, change to nonrecourse or become covered by a guarantee or similar arrangement in the future?  
If "Yes," enter the year(s) and amount(s) of the anticipated changes.

M Partnership information on international boycotting. For partner's reporting requirements, see Form 5713.  
(1) Did partnership have operations in a boycotting country?  
(2) Did partnership participate in or cooperate with an international boycott?  
(3) Did partnership file Form 5713?

N Has any material regarding the offering of a partnership interest or other security ever been registered or filed with a Federal or State agency or authority? If "Yes," attach a statement giving the name and address of the agency(ies).

O At any time during the tax year, did the partnership have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country (see page 10 of Instructions)?

P Was the partnership the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the partnership or any partner has any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 7 (See page 10 of Instructions).

1980

Department of the Treasury  
Internal Revenue Service

# Instructions for Form 1065 U.S. Partnership Return

(Section references are to the Internal Revenue Code unless otherwise specified)

## Highlights

The Tax Reform Act of 1978 and the Crude Oil Windfall Profit Tax Act of 1980 generally extend to 4 years the period of time for assessing a deficiency of any income tax or windfall profits tax under section 6501 or for filing a claim for credit or refund of any overpayment of any income tax or windfall profits tax under section 6511 if the deficiency or claim is attributable to any partnership item of a Federally registered partnership. See sections 6501 and 6511 for further information.

Changes to Schedule K-1. For 1980, Schedule K-1 has four pages instead of three as in the past. The fourth page contains expanded instructions for the partners. Because of these expanded instructions, the order of the copies has changed. The new order is: Copy A is filed with Form 1065; Copy B is kept by the partnership; Copy C is the partner's copy. The expanded instructions to the partner follow Copy C and should be given to each partner with Copy C.

## Purpose

Form 1065 is used to report the income, deductions, credits, gains, and losses from the operation of a partnership. Form 1065 for 1980 is an information return for the calendar year 1980 or other fiscal year beginning in 1980.

## Who Must File

Every partnership engaged in a trade or business or having income from sources within the United States must file Form 1065. A partnership must file even if its principal place of business is outside the United States or all its members are nonresident aliens.

Religious and apostolic organizations that are exempt from income tax under section 501(c)(3) must file Form 1065.

## When to File

A resident partnership must file Form 1065 by the 15th day of the 4th month following the close of its tax year. A foreign partnership whose partners are nonresident aliens must file its return by the 15th day of the 6th month following the close of its tax year.

To change a partnership from one tax year to another, or to adopt an initial tax year for a new partnership, see section 706(b) and Form 1128, Application for Change in Accounting Period.

If you need more time to file a partnership return, file Form 2758, Application for Extension of Time to File.

See Publication 538, Accounting Periods and Methods, for more information.

## Where to File

Use the addressed envelope that came with the return or use the Internal Revenue Service Center address for the State where the partnership's principal place of business or principal office or agency is located. No street address is necessary. See the following list of Service Centers. A partnership without a principal office or agency or principal place of business in the United States must file its return with the Internal Revenue Service Center, Philadelphia, PA 19255.

If the partnership's principal place of business or principal office or agency is located in	Use the following Internal Revenue Service Center address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
Michigan, Ohio	Cincinnati, OH 45399
Kansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
California, Hawaii	Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN 37501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255

## Penalty

The law imposes a penalty on the partnership for failure to file a complete return on time unless the failure is due to reasonable cause. Section 6698 provides that the amount of the penalty for each month or fraction of a month (for a maximum of 5 months) the failure continues is \$50 multiplied by the total number of persons who were partners in the partnership during any part of the partnership's tax year for which the return is due.

## General Information

Note: In addition to those publications listed throughout the Instructions, you may wish to get Publication 334, Tax Guide for Small Business, and Publication 541, Tax Information on Partnerships.

## Accounting Methods

Figure ordinary income by the accounting method regularly used in maintaining the partnership's books and records. The

method must clearly reflect income. (See section 446.) Unless allowed by law, the partnership may change the accounting method used to report income in earlier years (for income as a whole or for any material item) only by first getting consent on Form 3115, Application for Change in Accounting Method. See Publication 538, Accounting Periods and Methods, for more information.

## Rounding off to Whole-Dollar Amounts

You may show the money items on the return and accompanying schedules as whole-dollar amounts. To do so, drop any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

## Recordkeeping

The partnership records must be kept as long as their contents may be material in the administration of any Internal Revenue law. Copies of the filed tax returns should also be kept as part of the partnership's records. Please see Publication 552, Recordkeeping Requirements and a List of Tax Publications, for more details.

## Information Returns

Every partnership must file information returns if it makes payments of rents, commissions, or other fixed or determinable income totaling \$500 or more to any one person in the course of its trade or business during the calendar year. It must report interest payments if they total \$10 or more.

For example, if the partnership pays a person \$600 or more in any calendar year to perform services under a subcontract type of arrangement in which no employment taxes are withheld, the partnership must file Form 1099-NEC, Statement for Recipients of Nonemployee Compensation.

Use Form 1096, Annual Summary and Transmittal of U.S. Information Returns, to summarize and send information returns to the Internal Revenue Service Center. For more information about filing information returns and exceptions, see the Instructions for Form 1096.

## Attachments

If you need more space on the forms or schedules, attach separate sheets. Use the same arrangement as the printed forms. Be sure to put the partnership's name and employer identification number on each sheet.

## Definitions

a. **Partnership.** The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by which any business, financial operation, or

venture is carried on, and that is not, within the meaning of the Internal Revenue Code, a corporation, trust, estate, or sole proprietorship. If an organization more nearly resembles a corporation than a partnership or trust, it is considered an association taxed as a corporation.

b. **General Partner.** A general partner is a member of the organization who is personally liable for the obligations of the partnership.

c. **Limited Partner.** A limited partner is one whose potential personal liability for partnership debts is limited to the amount of money or other property that the partner contributed or is required to contribute to the partnership.

d. **Limited Partnership.** A limited partnership is a partnership composed of at least one general partner and one or more limited partners.

e. **Nonrecourse Loans.** Nonrecourse loans are those liabilities of the partnership for which none of the partners have any personal liability.

## Section 702(a) Items

Under section 702(a) the partners are required to take into account separately their distributive shares, whether or not distributed, of: (1) gains and losses from sales and exchanges of capital assets held for not more than 1 year; (2) gains and losses from sales and exchanges of capital assets held for more than 1 year; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by regulations (see Instructions for Schedule K); and (8) taxable income or loss (ordinary income or loss) exclusive of items 1 through 7 above.

## Elections

Generally, the partnership decides how to figure taxable income from its operations. For example, it chooses the accounting method and depreciation methods it will use. The partnership also makes the elections under the following sections:

- Section 1033 provides for an election by the partnership not to recognize gain when property is compulsorily or involuntarily converted into property (other than like-kind property) or into money to the extent it is reinvested in similar property.
- Section 754 provides rules under which a partnership may elect to adjust the basis of its remaining assets: (a) when assets distributed to a partner have increased or decreased in value; (b) to reflect the purchase price paid by a new partner for the new partner's interest; or (c) to reflect a change in the basis of a partnership interest on the death of a partner.
- Section 190 provides for an election by the partnership to pass through to the partners, as a current expense, up to \$25,000 of expenditures for the removal of architectural and transportation barriers to the handicapped and elderly.

Information about other elections may be found under the applicable sections

of Chapter 1, subchapter K, of the Code and the income tax regulations.

Certain elections are made by a partner separately on the partner's income tax return and not by the partnership. These elections are made under section 901 (foreign tax credit), section 617 (deduction and recapture of certain mining exploration expenditures, paid or incurred), section 57(c) (definition of net lease), and section 165(d)(6) (limitation on interest on investment indebtedness).

## Distribution of Unrealized Receivables and Inventory Items

If a partnership distributes unrealized receivables or substantially appreciated inventory items for all or part of a partner's interest in other partnership property (including money), treat the transaction as a sale or exchange between the partner and the partnership. Treat the partnership gain (loss) as ordinary income (loss). Allocate it only to partners (other than the distributee partner) who will take this amount into account separately under section 702(a) (7). If a partnership gives other property (including money) for all or part of that partner's interest in the partnership's unrealized receivables or substantially appreciated inventory items, treat the transaction as a sale or exchange of the property. See section 751 and related regulations for definitions of unrealized receivables and substantially appreciated inventory items.

## Net Operating Loss Deduction

A partnership is not allowed the deduction for net operating losses.

## Contributions to the Partnership

Generally, no gain (loss) is recognized to the partnership or any of the partners when property is given to the partnership in exchange for an interest in the partnership. This rule does not apply to any gain realized on a transfer of property to a partnership that would be treated as an investment company (within the meaning of section 351) if the partnership were incorporated.

The basis to the partnership of property given by a partner is the adjusted basis in the hands of the partner at the time it was given, plus any gain recognized at that time. (See section 723.)

## Production Costs of Films, Books, Records, or Similar Property

Except for production costs charged to a capital account, expenses for the production of a film, sound recording, book, or similar property are deductible only in those tax years in which the partnership reasonably may expect to receive most of the income from the property. See section 280 for definitions and how to figure the deduction for the year. If a corporation is a member of the partnership, contact an Internal Revenue Service office for help.

## Signatures

### General Partner

Form 1065 is not considered unless it is signed. One general partner must sign the return. If a trustee in bankruptcy, or assignee, controls the organization's property, business, that person must sign it.

### Paid Preparer's Information

If someone prepares the return and does not charge the partnership, that person should not sign the partnership return as a preparer.

Generally, anyone who is paid to prepare the partnership return must sign the return as a preparer and fill in the other blanks in this section.

If the preparer is self-employed (that is, is not employed by any person or business entity to prepare the return), he or she should check the "self-employed" box.

Partners who prepare income tax returns as members of a partnership are considered to be employees for purposes of the income tax return preparer rules only, and should not check the "self-employed" box. The partners are still considered self-employed for self-employment tax purposes.

If you have any questions about whether a preparer is required to sign the return, please contact an IRS office.

The preparer required to sign the partnership's return MUST complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with IRS.

Tax return preparers should be familiar with their responsibilities. Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which they may be liable. This publication also contains the regulation citations which govern their work.

## Specific Instructions

These instructions follow the line numbers on the first page of Form 1065 and on the schedules that accompany it. Specific instructions for most of the lines have been provided. Those lines that do not appear in the instructions are self-explanatory.

File only one return for each partnership. Mark "duplicate copy" on any copy you give to a partner.

If a syndicate, pool, joint venture, or similar group files Form 1065, a copy of the agreement and all amendments must be attached to the return, unless a copy has already been filed. Under section 761(a), an investing unincorporated organization or one participating in the joint production, extraction, or use of property under an operating agreement or

an organization of dealers in securities for a short period for the purpose of underwriting, selling, or distributing a particular issue of securities may elect not to be treated as a partnership. Make the election by attaching a statement to Form 1065 for the first year for which the partnership wants the exclusion. (See regulations section 1.761-2.)

Fill in all applicable lines and schedules. Enter any items specially allocated to the partners on Schedule K, line 17, and not on the numbered lines on Form 1065, page 1, or in Schedules A through J.

## Form 1065

### Name, Address, and Employer Identification Number

The partnership must use its legal (not trade) name on all tax returns and other documents filed. Please use the label on this package. If the partnership's name, address, or employer identification number is wrong on the label, write the correct information on the label. If the partnership did not receive a label, print or type the partnership's legal name and address on the appropriate line. Show the correct employer identification number in Item D on page 1 of Form 1065. If the partnership does not have a number, it must apply for one on Form SS-4, Application for Employer Identification Number. This form is available at Social Security Administration or Internal Revenue Service offices.

Question H. If this is the last year the partnership is in business, answer question H "Yes."

### Question K. Historic Structures

Question 1. You may elect to amortize rehabilitation expenditures or take accelerated depreciation for certain certified historic structures. Section 191 allows amortization to be figured using a period of 60 months. Section 167(c) allows an accelerated method of depreciation if you substantially rehabilitate a certified historic structure.

If you elect amortization for these expenditures or elect to take an accelerated method of depreciation:

- Answer "Yes" to question 1;
- Attach to the return a copy of the final certification letter issued by the Department of the Interior approving the rehabilitation or, if no such letter has been issued;
- Attach to the return a copy of a completed first page of U.S. Department of the Interior Form FHR-0-253a, Historic Preservation Certification Application—Part 2 (as submitted to the Department of the Interior).

Question 2. Include on this line the amortizable basis of the property. This is the amount that is permitted to be deducted over the 60-month period. See Publication 535, Business Expenses and Operating Losses, for more information. For specific definitions of the kinds of property referred to, see section 1250 (a)(1)(B)(i), (ii), and (iv).

**Income**  
(Lines 1-12)  
Note: Do not include any income that

is tax-exempt in lines 1-12. Enter these amounts in Schedule M, column d.

A partnership that receives any exempt income other than interest, or holds any property or engages in any activity that produces exempt income, must attach to its return an itemized statement showing the amount of each type of exempt income, and the amount of expense allocated to each type.

Also see the Note under Instructions for Deductions for expenses related to tax-exempt income.

### Line 1

#### Gross Receipts

Enter gross receipts or sales from all business operations. Do not include those you are required to report on lines 4 through 11. For example, do not include gross receipts from farming on this line. Instead, show net profits (losses) from farming on line 9.

### Line 2

Cost of Goods Sold (From Schedule A)  
Enter the amount from Schedule A, line 34.

#### Cost of Operations

If the entry on line 2 of Form 1065 is for the cost of operations, complete Schedule A, even if inventories are not used.

### Line 3

#### Gross Profit

If the partnership uses the installment method for reporting gross profit under section 453, attach a schedule showing separately the following for the current year and the 3 preceding years: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profit to gross sales; (e) amount collected; and (f) gross profit on amount collected. Enter the total reportable gross profit on line 3 and refer to the schedule attached.

### Line 4

Ordinary Income (Loss) from Other Partnerships and Fiduciaries  
Enter the amount shown on Form 1065, Schedule K-1, or Form 1041, Schedule K-1.

Show the other partnership's or fiduciary's name, address, and employer identification number (EIN) on a separate statement attached to this return. If income or loss from more than one entity is reported on this line (or is reported instead on another line or schedule of this Form 1065), show on the statement the income or loss from each.

If there is a loss from another partnership, the amount of the loss that may be claimed is subject to the limitations of sections 465 and 704(d), as appropriate.

Example: If Partnership A is a partner in Partnership B, Partnership A enters on this line its share of ordinary income (loss) of B. This information should be shown on the Schedule K-1 that B issued to Partnership A.

If A's tax year does not coincide with B's tax year, include in A's return the share of the ordinary income (loss) for the tax year of B ending within the year for which A's return is filed.

Partnership A considers its share of other items separately reported on the Schedule K-1 issued by B as if the items were realized by B or incurred in the

same manner as incurred by B. For example, Partnership A's share of B's capital gains (losses) should be reported on Schedule D of Form 1065, lines 2 and 5.

### Line 5

#### Nonqualifying Dividends

Nonqualifying dividends are taxable dividends that are included in ordinary income and for which the individual partner is not entitled to an exclusion. These dividends come from the following:

- Corporations exempt from income tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives), for their tax year in which the distribution is made or for their next preceding tax year.
- Regulated investment companies (including Money Market Funds); certain amounts may be designated by the company as qualifying dividends.
- Certain real estate investment trusts under sections 856 through 858.
- Foreign corporations, including a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations not listed above. (See page 8 of the instructions for Schedule K, line 4.)

Do not report the following on line 5: dividends paid on deposits or withdrawable accounts in mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, and Federal savings and loan associations. Instead, report them as interest on line 6. See the instructions below for line 6.

### Line 6

#### Interest

Enter total interest from all sources except interest exempt from tax and interest on tax-free covenant bonds.

### Line 7

#### Rents

Report in Schedule H the income and expenses of rental property. Enter the net income (loss) from Schedule H, line 2. The expense deductions for the rental of a dwelling unit may be limited if the property is used by a partner for personal purposes. (See section 280A.)

### Line 8

#### Royalties

Enter the net income (loss) shown on a detailed schedule attached to the return.

### Line 9

#### Net Farm Profit (Loss)

Enter the partnership's net profit (loss) from Schedule F (Form 1040). Attach Schedule F (Form 1040) to Form 1065. Do not include on this line any farm profit (loss) from other partnerships. Report those amounts on line 4.

Also report the partnership's fishing income on this line.

A farming syndicate is allowed a deduction only for feed, seed, fertilizer, or other similar farm supplies in the tax year in which the items are actually used or consumed. For definitions, exceptions to the general rule, and special rules for poultry, see section 464. For special rules

for grove, orchard, and vineyard expenses, see section 278.

If a corporation is a member of a partnership engaged in farming, see section 447.

For more information, please get Publication 225, Farmer's Tax Guide.

### Line 11

#### Other Income

Enter any other taxable income and attach a detailed schedule to the return. Include taxable income from annuities and insurance proceeds. Also include in this line the amount shown on Schedule K, line 21a (the amount of credit for alcohol used as a fuel that was entered on Form 6478, Credit for Alcohol Used as Fuel, line 13). In the margin, next to the total amount, enter the amount of the credit and the words "Alcohol Fuel Credit."

Do not include those items requiring separate computations which must be reported on Schedule K. (See the instructions for Schedule K.)

### Deductions

(Lines 13a-25)

Note: Do not include any nondeductible amounts (such as expenses connected with the production of tax-exempt income) in lines 13a-25. Enter these amounts in Schedule M, column e.

If an expense is connected with both taxable income and nontaxable income, allocate a reasonable part of the expense to each kind of income. (See section 265.) Also see Note under the instructions for Income.

### Organization and Syndication Expenses

Amounts paid or incurred to organize a partnership or promote the sale of an interest in a partnership are capital expenditures subject to section 263. They are not deductible. Under section 709, the partnership may choose to amortize the organization expenses over a period of 60 or more months, beginning with the month in which the partnership begins business. (See the instructions for line 21.) On the balance sheet (Schedule L) show the unamortized balance of organization costs and all syndication expenditures. See the note in the instructions for line 14 for the treatment of these amounts paid to a partner.

### Line 13

#### Salaries and Wages

Enter salaries and wages not reported elsewhere (for example, Schedule A, line 29, and contributions to Simplified Employee Pension plans (SEPs) on line 23(a)).

The partnership must reduce the deduction for wages and salaries paid or incurred by the amount of the jobs credit computed by the partnership. Enter on line 13b the total amount of the jobs credit computed by the partnership. Subtract this from the salaries and wages shown on line 13a.

See page 8 of the instructions for Schedules K and K-1, line 12. Also, see the instructions for Form 5884, Jobs Credit to figure the amount of credit to enter on line 13b.

For additional information, please get Publication 906, Targeted Jobs and WIN Credits.

### Line 14

#### Guaranteed Payments to Partners

Deduct payments or credits to a partner

for services or for the use of capital if the payments or credits are determined without regard to partnership income. Do not do this if the payments and credits should be capitalized. Do not include distributive shares of partnership profits. Report the guaranteed payments to the appropriate partners on Schedule K-1 (Form 1065), line 1a(1).

Note: Although payments or credits to a partner for services rendered in organizing a partnership may be guaranteed payments under section 707, they are not deductible on line 14. But they should be separately reported on Schedules K and K-1, line 1a(2). They are capital expenditures.

### Line 15

#### Rent

Enter rent paid on business property. Do not deduct rent for a dwelling unit occupied by any partner for personal use.

### Line 16

#### Interest

Caution: Investment interest expense that is reported on Schedule K, line 19a(2) or 19a(3) is not deductible by the partnership and should not be included in line 16.

Generally, interest expense on funds borrowed after December 16, 1969, to purchase or carry property held for investment is not deducted on line 16. Instead, it is reported on Schedule K, line 19. (See the instructions for Schedule K, line 19.) If any of this amount is nonbusiness interest, notify the partners as to the amount. For more information, see section 163(d) and Form 4952, Investment Interest Expense Deduction.

Also, do not deduct amounts paid or accrued during the year for real property construction period interest (other than for low-income housing). See the instructions for line 21 for information on amortizing these amounts. However, you may deduct amounts paid or accrued during the year for non-residential real property construction period interest if the construction period began in a tax year beginning before January 1, 1976. (See section 189 for definitions.)

Enter interest on all indebtedness incurred for the operation of the trade or business of the partnership. Payments or credits by a partnership to a partner for the use of capital should be entered on line 14. But interest paid by a partnership to a partner as a result of a transaction in which the partner acts as other than a partner, should be entered on line 16 unless it is investment interest. (See caution above.) This interest is also reported on Form 1099-INT, Statement of Recipients of Interest Income, if over \$10. (The limitations on deductions for unpaid interest are in regulation 1.267(b)-1(b).)

Generally, both accrual and cash basis partnerships must deduct prepaid interest for amounts over the period of the prepayment instead of when actually paid. (See section 461(g).)

### Line 17

#### Taxes

Enter taxes paid or incurred on business property for carrying on a trade or business, if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible

only if paid or incurred in carrying on the trade or business of the partnership. Taxes incurred in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income may be considered to be deductible only under section 212. These are reportable separately to the partners on Schedules K and K-1, line 10b, as an itemized deduction. Do not deduct taxes assessed against local benefits that increase the value of the property assessed (such as for paving, etc.). Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported elsewhere, as on Schedule H or Schedule K.

Do not deduct amounts paid or accrued during the year for real property construction period taxes (other than for low-income housing). See the instructions for line 21 for information on amortizing these amounts. You may, however, deduct amounts paid or accrued during the year for non-residential real property construction period taxes if the construction period began in a tax year beginning before January 1, 1976. (See section 189 for definitions.)

### Line 18

#### Bad Debts

You may either deduct business bad debts when they become wholly or partially worthless, or you may make a reasonable addition to a reserve for bad debts. Use Schedule I to figure the deduction if the partnership uses the reserve method. A partnership may choose either method on its first return in which it takes a bad debt deduction. It must use that method for following years unless it receives permission to change.

### Line 19

#### Repairs

Enter the cost of repairs that do not add to the value or appreciably prolong the life of the repaired property. New building, machinery, or permanent improvements that increase the value of the property are not deductible. They are chargeable to capital accounts and may be depreciated or amortized.

### Line 20

#### Depreciation

Enter the total amount of depreciation claimed.

### Line 21

#### Amortization

If the partnership elects the deduction for amortization of certain expenditures for research and experiment (section 174), trademark and trade name (section 177), and mine or natural deposit development (section 616), file a statement with the return. Do not enter the deduction for amortization of bond premiums on this line. Include it on line 24.

See section 169 for amortization of the cost of certified pollution control facilities over a 5-year period.

See section 188 for amortization of certain expenditures made before January 1, 1977, for on-the-job training facilities and before January 1, 1982, for child-care facilities.

See section 191 for amortization of the cost of certain rehabilitation expendi-

tures made after June 14, 1976, for certified historic structures.

See section 709 for amortization of the cost of partnership organization expenses over a period of 60 or more months.

See section 189(b) for amortization of real property construction period interest and taxes, other than for low-income housing.

For details the partnership must furnish in statements required by these sections, contact an IRS office.

## Line 22 Depreciation

If the partnership claims a deduction for timber depletion, attach Form T.  
Do not report depletion deductions for oil and gas properties on this line. Each partner figures depletion on these properties under section 613A(c)(7)(D). See the instructions for Schedules K and K-1, line 15b, item f, for the information on oil and gas depletion that must be supplied to the partners by the partnership.

## Line 23a Retirement Plans, etc.

Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, bond purchase plan, or Simplified Employee Pension plan (SEP), and under any other deferred compensation plan. Except for payments to SEPs, enter payments for partners to these plans on Schedule K, line 14a. Enter payments for partners to SEPs on Schedules K and K-1, line 14c. See Form 5305-SEP, Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement, for more information.

If the partnership contributes to an Individual Retirement Arrangement (IRA) for employees, include the contribution in compensation on page 1, line 13a, or Schedule A, line 29. Enter contributions to an IRA for a partner on Schedules K and K-1, line 14b.

Note: Employers who maintain a pension, profit-sharing, or other funded deferred compensation plan (other than a SEP), whether or not the plan is qualified under the Internal Revenue Code and whether or not a deduction is claimed for the current year, generally are required to file one of the forms described below. The Employee Retirement Income Security Act of 1974 imposes a penalty for failing to file these forms on time.

Complete Form 5500, Annual Return/Report of Employee Benefit Plan, for each plan with 100 or more participants.

Complete the applicable Form 5500-C, Return/Report of Employee Benefit Plan; Form 5500-K, Annual Return/Report of Employee Benefit Plan for Sole Proprietorships and Partnerships; or Form 5500-R, Registration Statement of Employee Benefit Plan, for each plan with fewer than 100 participants.

Note: Only one return is required to be filed for a plan of a group of businesses under common control or a multi-employer, collectively bargained plan. Individual participating employers or contributing employers are not required to file separately.

## Line 23b Employee Benefit Programs

Enter the partnership's contributions to employee benefit programs for common-law employees which are not part of retirement plans included on line 23a, such as contributions for insurance, health, and welfare programs.

Also include the partnership's contributions to a qualified group legal services plan established for the exclusive benefit of employees (including partners) or their spouses or dependents. The plan must be a separate written plan designed to provide specified benefits of personal legal services through prepayment of, or provision in advance for, legal fees in whole or in part by the employer. (See section 120.)

## Line 24 Other Deductions

Enter any other authorized deductions for which there is no line on page 1 of the return. Do not include those items requiring separate computation which must be reported on Schedule K. Do not deduct losses incurred in transactions which were not connected with the partnership's trade or business. Report these losses separately to the partners on Schedules K and K-1, line 15b.

## Schedule A Cost of Goods Sold and/or Operations

### Line 27 Inventory at Beginning of Year

Enter the beginning inventory on Schedule A, line 27. If it is different from last year's closing inventory, attach an explanation.

### Line 28a Purchases

Enter purchases on line 28a.

### Line 28b Withdrawals for Personal Use

On line 28b, enter items taken out of inventory or purchases for the personal use of partners. Subtract the amount on line 28b from the amount on line 28a. These items should also appear in Schedules M and K-1 as distributions to partners.

### Lines 35a—35e Valuation Methods Instructions

Your inventories can be valued at:

- cost,
- cost or market value (whichever is lower), or
- any other method approved by the Commissioner of Internal Revenue, when those methods conform with the provisions of the applicable regulations cited below.

Taxpayers using erroneous valuation methods should request permission to change to a method permitted for Federal tax purposes. For more information regarding the change, see regulation section 1.446-1(e)(3) and Rev. Proc. 70-27, 1970-2 C.B. 509.

Check the method(s) used for valuing inventories in line 35a. Under "lower of cost or market," market generally applies to normal market conditions when there

is a current bid price prevailing at the date the inventory is valued. When no regular open market exists or when quotations are nominal because of inactive market conditions, use fair market prices from the most reliable sales or purchase transactions that occurred near the date the inventory is valued. For additional requirements, see regulation section 1.471-4.

Inventory may be valued below cost when the merchandise is unsalable at normal prices or unusable in the normal way because the goods are "subnormal" (that is, because of damage, imperfections, shop wear, etc.) within the meaning of regulation section 1.471-2(c). Such goods may be valued at a current bona-fide selling price minus the direct cost of disposition (but not less than scrap value) if the taxpayer can establish such a price. See regulation section 1.471-2(c) for additional requirements.

In line 35b, indicate whether you used a method of inventory valuation other than those described in line 35a, and attach a statement describing the method used.

If the partnership wants to adopt the last in, first out (LIFO) inventory method provided in section 472, complete and attach Form 970, Application to Use LIFO Inventory Method, or a statement that contains all the information required by Form 970, to the return for the year of adoption.

## Schedule D Capital Gains and Losses

### General Instructions

The holding period for long-term capital gains and losses is more than 1 year.

For amounts received from an installment sale, the holding period rule in effect in the year of sale will determine the treatment of the amounts received as long-term or short-term gain.

Gains and losses on commodity futures contracts (but not options on futures contracts) retain the more-than-6-months-holding-period rule for long-term treatment.

Report sales or exchanges of capital assets on this schedule. Report every sale or exchange of property in detail, even though there is no gain or loss. Exceptions are specially allocated gains and losses entered on Schedule K, line 17, and shown in a separate schedule attached to Form 1065. (See the instructions for Schedule K, line 17.)

To report sales or exchanges of property other than capital assets, including the sale or exchange of property used in a trade or business and involuntary conversions (other than casualties and thefts), see Form 4797, Supplemental Schedule of Gains and Losses, and related instructions.

For more information, please get Publication 544, Sales and Other Dispositions of Assets.

Transfer of Appreciated Property to a Political Organization

If at the time a partnership transfers property to a political organization the fair market value of the property is more than the partnership's adjusted basis, the partnership must treat this transaction as a sale of property on the date of

transfer. Ordinary income or capital gains provisions will apply as if a sale had actually occurred. (See section 84.)

### Exchange of "Like Kind" Property

No gain or loss is recognized when property held for use in a trade or business or for investment is exchanged solely for property of a "like kind" to be held either for use in a trade or business or for investment. Nevertheless, the partnership must report the transaction on Schedule D of Form 1065, or Form 4797, whichever applies.

This nonrecognition does not apply to property that is stock in a trade or business held primarily for sale. It also does not include stocks, bonds, notes, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest.

If the partnership uses Schedule D of Form 1065, identify the property disposed of in column a. Enter the date of acquisition in column b and the date of exchange in column c. Write "like kind exchange" in column d, and enter the adjusted basis in column e. Enter zero in column f. (See section 1031.)

### Capital Gain Distributions

On line 6, report as long-term capital gain distributions (a) a capital gain dividend or (b) the partnership's share of the undistributed capital gain from a regulated investment company. (See the instructions for Schedule K, line 13.)

### Losses on Worthless Securities

If any securities that are capital assets become worthless during the tax year, the loss is a loss from the sale or exchange of capital assets as of the last day of the tax year.

### Collapsible Corporations

Gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. (See section 341.)

### Losses from "Wash Sales"

The partnership cannot deduct losses from a "wash sale" of stock or securities unless the losses were sustained in connection with the partnership's trade or business. A "wash sale" occurs if the partnership acquires (by purchase or exchange) or has a contract or option to acquire substantially identical stock or securities within 30 days before or after the date of the sale or exchange.

### Installment Sales

If the partnership sold property on the installment basis at a gain, get Publication 537, Installment and Deferred-Payment Sales.

In addition, attach a computation titled "Installment Sale Computation."

## Specific Instructions

### Column d

#### Gross Sales Price Minus Expenses of Sale

Enter in this column the selling price of the property sold. Reduce this by any expense of sale such as broker's fee, commission, etc.

### Column e

#### Cost or Other Basis

In general, the cost or adjusted basis is the cost of the property plus improvements

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and minus depreciation, amortization, and depletion. If the partnership got the property in a tax-free exchange, involuntary conversion, or "wash sale" of stock, it may not be able to use the actual cash cost as the basis. If the partnership does not use cash cost, please attach an explanation of the basis.

When selling stock, adjust the basis by subtracting all the nontaxable distributions received before the sale. This includes nontaxable dividends from utility company stock and mutual funds. Also adjust the basis for any stock splits.

If a charitable contribution deduction is passed through to a partner because of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

### Lines 2 and 5

See Schedule(s) K-1 or other information supplied to you from the entity.

## Schedule J Depreciation

A partnership may take as a depreciation deduction a reasonable allowance for the exhaustion, wear and tear, and obsolescence of partnership property used in its trade or business or held for the production of income. (See section 167.) The allowance does not apply to inventories, stock in trade, or land except for the improvements or physical developments added to it. Be sure to include depreciation on leasehold improvements, patents, and copyrights in Schedule J.

The various methods of depreciation are:

- Straight line
- Declining balance
- Sum of the years-digits
- Any other consistent method that does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the 200% declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.
- Class Life Asset Depreciation Range (CLADR) System for assets put in service after December 31, 1970; or in the Class Life (CL) System for assets put into service before January 1, 1971. See Form 4852, Class Life Asset Depreciation Range (CLADR) System, for more information.

**Adjustments to Basis of Property Salvage Value.** You must take salvage value into account in determining the depreciation deduction, except under the declining balance method, CLADR System, or CL System. To figure the basis on which the partnership may take depreciation for personal property (other than livestock), note the following: It does not need to take into account salvage value that is not more than 10% of the property's cost or other basis. If the salvage value is more than 10%, it must take only the excess

into account. These provisions apply to property acquired after October 16, 1962, having a useful life of 3 or more years. (See section 167(f).)

**Line 1. Additional First-Year Depreciation.** A partnership may elect to write off, as additional first-year depreciation, 20% (but not more than \$2,000) of the cost (before salvage value) of its depreciable tangible personal property acquired in the tax year if the asset has a useful life of 3 years or more from its acquisition date. The partnership may not deduct the additional depreciation, but should report the depreciation separately on Schedules K and K-1. The partners report their shares in the year the partnership begins to deduct regular depreciation for the property. The basis of the asset for figuring regular depreciation is the cost of the asset minus the additional allowance and any salvage value, whether or not the additional depreciation elected is more than the limitation permitted for any partner. Show the total additional first-year depreciation on Schedule J, line 1, and Schedule K, line 2, and allocate each partner's share on Schedule K-1 (Form 1065), line 2.

**Line 2. Other Depreciation.** You may enter each asset separately, or you may group assets into depreciation accounts. You must figure the depreciation separately for each asset or group.

For more information on depreciation methods, grouping assets, limitations and special rules, please get Publication 534, Depreciation.

## Schedule K and Schedule K-1

Partner's Share of Income, Credits, Deductions, etc.

### Purpose

Schedule K is a summary schedule of all the partners' shares of the partnership's income, deductions, credits, etc.

Schedule K-1 shows each partner's separate share. Copy A of each K-1 is attached to the Form 1065 filed with the Internal Revenue Service. Copy B is kept with a copy of the partnership return as a part of the partnership's records. Copy C is sent to the partner.

Although the partnership is not subject to income tax, the members are liable for income tax on their shares of the partnership income, whether or not distributed, and must include their share on their returns.

The total amount of the distributive share items (column b) reported on each line on all of the partners' Schedules K-1 should equal the amount reported on the same line of Schedule K of Form 1065. Similarly, the total of the amounts reported in each column of item M of all the partners' Schedules K-1 should equal the amounts reported in the same column in Schedule M of Form 1065.

**How Income Is Shared Among Partners** Income (loss) is allocated to a partner only for the part of the year in which that person is a member of the partnership. The partnership will either allocate on a daily basis or divide the partnership year into segments and allocate income, loss,

or special items in each segment among the persons who were partners during that segment. (See section 706(c)(2) for more information and for the termination of a partner's interest.)

Allocate shares of income, gain, loss, deduction, or credit among the partners according to the partnership agreement for sharing income or loss generally. If the partners agree, specific items may be allocated among them in a ratio different from the ratio for sharing income or loss generally. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50% to one, 30% to another, and 20% to the third partner, report the special items on Schedule K, line 17, instead of on the numbered lines on page 1 of Form 1065.

If the partnership agreement does not provide for the partner's share of income, gain, loss, deduction, or credit, or if the allocation under the agreement does not have substantial economic effect, the partner's share is determined according to the partner's interest in the partnership. (See section 704(b).)

## Specific Instructions

(Schedule K-1 only)

On Schedule K-1, enter the names, addresses, and identifying numbers of the partner and partnership.

Be sure to answer all the questions on the schedule including the partner's percentages and liabilities. Also complete the Reconciliation of Partner's Capital Account on the front of the schedule (Item M).

**A. Date(s) Partner Acquired Any Partnership Interest During the Year.** If a partner acquired any partnership interest on a single date or on several different dates during the current tax year, enter the date(s).

**D. Did Partner Ever Contribute Property Other Than Money to the Partnership or Receive a Distribution Other Than Money from the Partnership?**

**D(i).** If you answer "Yes" for this item, complete "a" and "b" which follow this item. Enter the total of the partnership's basis at the time(s) of contribution for all property (other than money) that the partner has ever contributed to the partnership in "a." Enter the value as reflected in the partner's capital account at the time(s) of contribution of all property (other than money) that the partner has contributed to the partnership in "b."

**D(ii).** If you answer "Yes" for this item, complete "a" and "b" which follow this item. Enter the total of the partnership's basis at the time(s) of distribution for all property (other than money) ever distributed to the partner in "a." Enter the value as reflected in the partner's capital account at the time(s) of distribution of all property (other than money) that was distributed to the partner in "b."

**F. Did Partner's Interest Terminate or Decrease?** If you answer "Yes" for item F(i), complete item G(i). Answer "Yes" for item F(ii) only if the partner's profit or loss sharing percentage decreased during the year. If you answer "Yes" to item F(ii), complete items G(i) and G(ii).

In the year a partner's profit or loss sharing percentage decreases or terminates, the partnership should use a separate statement to show the partner's share of partnership liabilities, adjusted basis of any property distributed, and data necessary to determine the proper application of section 751. The partner will need this information to figure gain (loss) on the disposition of the interest.

**G. Partner's Profit, Loss, and Capital Sharing Percentages and Percentage of Time Devoted to the Business.** Enter in item G(i) the percentage existing at the end of the year. However, if a partner's interest terminated during the year, enter in item G(i) the percentages that existed immediately before the termination. When the profit or loss sharing percentage has changed during the year, show the percentage in item G(i) and the end of year percentage in item G(ii). If there are multiple changes in the profit and loss sharing percentage during the year, attach a statement giving the date and percentage before each change. Show the percentages for capital sharing and time devoted to the business at the end of the year.

**1. What Type of Entity Is This Partner?** State on this line whether the partner is an individual, a corporation, a fiduciary, a partnership, or a nominee. If a nominee, indicate the type of entity represented by the nominee: I—Individual; C—Corporation; F—Fiduciary; or P—Partnership.

**J. Partner's Share of Liabilities.** In item J(i) enter each partner's share of nonrecourse liabilities and other liabilities which were incurred before January 1, 1977. If the partner terminated his or her interest in the partnership during the year, enter the share that existed immediately before the total disposition. In all other cases, enter it as of the end of the year. In item J(ii) enter each partner's share of such liabilities that were incurred after December 31, 1976. (A nonrecourse liability is any partnership liability for which a partner has no personal liability. A partner's other liability is any partnership liability for which the partner is personally liable.)

If the partnership is engaged in two or more different types of "at risk" activities, or a combination of "at risk" activities and any other activity, attach a statement showing the partner's share of nonrecourse liabilities and other liabilities for each activity. However, do not do this if the activities are covered under section 465(c)(3)(A) and 65% or more of the losses from the activities are allocated to the partners active in the management of the partnership. (See "At Risk" Rules on this page for further information.)

**L. Partner's Share of Any Pre-1976 Loss Resulting from a Section 465(c)(1) Activity.** If a partnership is engaged in an activity subject to the limitations of section 465(c)(1), the partners need to determine the amount they are "at risk." To help them do this, enter each partner's share of the total pre-1976 loss(es) from a section 465(c)(1) activity for which there existed a corresponding amount of nonrecourse liability at the end of each year in which the loss(es) occurred. (See "At Risk" Rules on this page for further information.)

**M. Reconciliation of Partner's Capital Account.** See page 10 of instructions for Schedule M.

(Schedules K & K-1, unless otherwise noted)

## Lines 1a(1) and 1a(2)

On line 1a(1) enter the guaranteed payments to partners for salaries and interest deductible by the partnership and reported on Form 1065, line 14. On line 1a(2) enter the guaranteed payments to partners that the partnership is required to capitalize. (See the note in the instructions for Form 1065, line 14.)

## Line 1b

Enter the partner's share of the ordinary income (loss) reported on Form 1065, line 26. If line 26 is a loss, enter the partner's full share of the loss. If the partner holds interests in the partnership both as a general partner and as a limited partner, enter the total loss for all interests held in the partnership. Enter the loss without reference to the adjusted basis of the partner's interest in the partnership or the partner's amount "at risk." Line 1b should reflect the total ordinary income (loss) from all business operations, including "at risk" activities and income (loss) from other entities.

## "At Risk" Rules

Generally, the special "at risk" rules of section 465 of the Internal Revenue Code apply to all activities except real estate (other than mineral property). The "at risk" rules may apply to a member of a partnership. The "at risk" rules apply only if there is a loss from an activity carried on as a trade or business or for the production of income by the partnership. Generally, the amount a partner has "at risk" limits the loss a partner can deduct for any tax year.

A partner is generally considered "at risk" for an activity for the cash and adjusted basis of other property contributed to the activity, and any amounts borrowed for use in the activity for which the partner is personally liable.

A partner's "at risk" amount does not include the proceeds from the partner's share of any nonrecourse loan used to finance the activity or the acquisition of property used in the activity. However, a partner is "at risk" to the extent of the net fair market value of the partner's own property (not used in the activity) which secures borrowed amounts for which the partner is not liable.

A partner is not "at risk" for cash, property, or borrowed amounts protected against loss by a guarantee, stop-loss agreement, or other similar arrangement.

If a partnership is engaged in an activity described below in a, through e, (but not f), the partner is not "at risk" with respect to that activity for amounts borrowed from a person who is related to the partner under section 267(b), or who has an interest (other than as a creditor) in the activity.

If a partner has amounts not "at risk" for an activity and shares in the loss for that activity, the partner must figure the allowable loss to report on the partner's tax return.

A partner's interest in the partnership is treated as a single activity if the partnership is engaged in only one activity. If the partnership is engaged in two or more activities, the partner may be able to treat them as one activity if the activities are one of the following:

- Films or video tapes
- Section 1245 property which is leased or held for leasing
- Farms
- Oil and gas properties as defined under section 614

## e. Geothermal properties as defined under section 614

f. Any other activities except real estate (other than mineral property) which constitute a trade or business carried on by the partnership if 65% or more of the losses for the tax year are allocable to partners who actively participate in the management of the trade or business.

Partners should get a separate statement of income, expenses, deductions, and credits for each activity.

If the partnership sells or otherwise disposes of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of its interest in such an activity (or if the partner sells or disposes of his or her interest), the partner should combine the gain or loss on the sale or disposition with the profit or loss from the activity to determine the net profit or loss from the activity. If this is a net loss, it may be limited because of the "at risk" rules.

Any loss from an activity not allowed for a tax year is treated as a deduction allocable to the activity in the next tax year.

See Publication 535, Business Expenses and Operating Losses, for more information on the amount of loss to be reported by each partner.

## Line 2

Enter in column a, the partner's share of the basis eligible for additional first-year depreciation. Enter in column b, the partner's share of additional first-year depreciation.

## Line 3

Enter the partnership's gross income from farming and fishing. Fishing income is included on Form 1065, line 9; farming income is from Schedule F (Form 1040), line 32 or 89.

## Line 4

Enter the dividends received from domestic corporations for which the partner is entitled to an exclusion (section 116) on the income tax return filed by the partner. Money market fund dividends do not qualify for the exclusion unless the companies have told you how much of the dividends qualify for the exclusion. (See the instructions for Form 1065, line 5.)

## Lines 5 through 8

Enter on lines 5, 6, 7, and 8, the gain (loss) which resulted from sales or exchanges (including involuntary conversions).

## Line 10a

Enter the total amount of charitable contributions, and each amount subject to the 50%, 30%, and 20% limitations, paid by the partnership during its tax year. Attach an itemized list that separately shows the partnership's charitable contributions subject to the 50%, 30%, and 20% limitations.

## Line 10b

Report on line 10b amounts, other than investment interest, paid by the partnership which would be an itemized deduction on any of the partners' income tax returns if they were paid directly by a partner for the same purpose. These amounts include, but are not limited to, expenses under section 212 for the production of income other than from the partnership's trade or business.

## Line 11

Complete line 11 for the six highest paid partners, including limited partners. This information is required only for those partners whose income from the partnership (including expense account allowances, the partner's share of ordinary income, and any other compensation) is more than \$25,000.

Expense account allowance means amounts, other than compensation, received as advances or reimbursements, and amounts paid by or for the partner for expenses incurred by or for a partner. It includes all amounts charged through any type of credit card.

It does not include amounts paid for the purchase of goods for resale or use in the business, and incidental expenses, such as the purchase of office supplies for the partnership, or local transportation in connection with an errand. The partnership should maintain records to substantiate travel and entertainment expenditures. See section 274(h) for the treatment of expenses incurred for attending a convention outside of the United States, its possessions, and the Trust Territory of the Pacific.

## Line 12

On Schedule K enter the jobs credit (figure attached Form 5884) as computed by the partnership. The jobs credit is computed at the partnership level. It is apportioned among the partners according to their interest in the partnership at the time the wages on which the credit is computed were paid or incurred. On Schedule K-1 enter each partner's share of the credit. See Form 5884 for definitions, special rules, and limitations.

## Line 13

Enter taxes paid on undistributed capital gains by a regulated investment company. The partnership as a shareholder of a regulated investment company will receive notice on Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, that the company paid tax on undistributed capital gains.

## Line 14a

State on this line whether the Keogh (H.R. 10) plan is a defined contribution plan or a defined benefit plan. (See section 401.)

If there is a defined benefit plan, attach to the Schedule K-1 for each partner a statement showing the amount of benefit accrued for the tax year.

## Line 14b

Enter on this line payments for partners to an Individual Retirement Arrangement (IRA).

## Line 14c

Enter on this line payments for partners to a Simplified Employee Pension (SEP).

## Line 15a

Enter the taxes described in section 901 that were paid or accrued by the partnership to foreign countries or U.S. possessions. Also, give each partner the partner's share of these taxes, and the various gross incomes, deductions, and losses from foreign sources needed to compute the partner's foreign tax credit. (See Form 1116, Computation of Foreign Tax Credit—Individual, Fiduciary, or Nonresident Alien Individual, and instructions.)

## Line 15b

On Schedule K, enter the partnership's total for the items in a, through g, below which apply. Show income or gains as a positive number, show losses with the number in parentheses. Enter the description and amount of each partner's share for each of these items on a statement attached to Schedule K-1 (Form 1065).

a. Enter the total income, gain, or deduction of the following items: recoveries of bad debts, prior taxes, and delinquency amounts (section 111); gains and losses from wagers (section 165(d)); soil and water conservation expenditures (section 175); deduction and recapture of certain mining exploration expenditures paid or incurred (section 617); expenditures for the removal of architectural and transportation barriers to the elderly and handicapped which the partnership has elected to treat as a current expense (section 190); and any income, gain, or loss to the partnership under section 751(b).

b. Enter the partnership's gains from disposition of farm recapture property (see Form 4797) and other items to which sections 1251 and 1252 apply.

c. Show separately the number of gallons of gasoline, lubricating oil, and special fuels used during the tax year for each separate activity identified in Part I and II of Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil, and related instructions.

Partnerships that operate taxicabs must provide each partner with the number of gallons of gasoline used in the taxicab, and other information as required by Form 4136-T, Computation of Credit or Refund for Federal Tax on Gasoline, Diesel Fuel, and Special Fuels Used in Qualified Taxicabs.

d. Enter the wages paid or incurred by the partnership under a Work Incentive (WIN) program. Attach to Form 1065 a separate schedule showing each WIN program employee's name, social security number, date employment began, and the qualified first-year or second-year WIN program salaries and wages paid or incurred. Give all partners a copy of this schedule and their allocation for each WIN program employee. For more information on claiming this credit and related wage reduction, see Form 4874, Credit for Work Incentive (WIN) Program Expenses.

e. Show the gross non-farm income from Schedule F (Form 1040) to be used by an individual partner to figure self-employment income under the optional method.

f. On Schedule K-1, supply each partner with the partner's share of gross income from the property, share of production for the tax year, etc., needed to figure the partner's depletion deduction for oil and gas wells. The partnership should also allocate to each partner a proportionate share of the adjusted basis of each partnership oil or gas property. The allocation is made as specified in section 613A(c)(7)(D).

g. For any partner that is a corporation, enter on Schedules K and K-1, line 15b: 1. any income allocable to the partner(s) that is "timber preference income" under section 57(e); 2. the corporate partner's share of construction period interest and taxes for construction begun during the year. Corporate partners must add their share of the amortization deduction for these items



(from Form 1065, line 21) to their share of partnership income (loss) shown on Schedule K-1, line 1b.

#### Line 16

Note: The amount on this line is not for the partner's use. See the instructions for line 15b, item f, for information on the partner's depletion deduction.

Enter on this line the total amount of depletion on all partnership oil and gas properties calculated as follows:

- For each partnership property for which cost depletion would be required, enter the depletion that would be allowed to the partner, taking into account the partner's proportionate share of the adjusted basis, for each partnership property.

- For each partnership property for which percentage depletion would be required, enter the percentage depletion that would be allowed to the partner using the "applicable percentage" of 22%.

For making this entry only, assume that no limitations imposed by section 513A are operative. Do not write in the "amount" column.

#### Line 17

Enter any items of income, gain, loss, deduction, or credit subject to a special allocation under the partnership agreement that are different from the allocation of partnership income or loss.

Do not include amounts from line 17 anywhere else on Schedule K or K-1 as an item of income, deduction, or credit. Show income or gain as a positive number; show losses with the number in parentheses; label a credit as "CR."

Partners must include specially allocated items in determining the limitations on losses discussed earlier. A partnership that is a partner in another partnership must include on Form 4797 its share of specially allocated ordinary gains (losses) from sales, exchanges, or involuntary or compulsory conversions of the other partnership's assets.

#### Line 18

Enter items of income and deductions which are tax preference items. (See Form 4625, Computation of Minimum Tax—Individuals, and Publication 525, Taxable and Nontaxable Income, for details.)

**Line 18a, General Rule.** On the appropriate line(s), enter the amount you get (never less than zero) by subtracting the depreciation that would have been allowable for the year if you had used the straight-line method, from the depreciation actually allowable. Figure this amount separately for each property.

**Line 18a(1).** If you amortized certain rehabilitation expenditures for certified historic structures over a 5-year period, enter on line 18a(1) the amount you get by subtracting the straight-line depreciation over the normal useful life of the improvement, from the amount of this amortization.

**Line 18a(3).** On line 18a(3), enter the excess depreciation on property described in section 1220(a)(1)(B) other than amounts shown on line 18a(2).

**Line 18a(4).** On line 18a(4), enter any amounts not listed in lines 18a(1), 18a(2), or 18a(3).

**Lines 18c through f.** Enter the excess of the amortization allowable over the depreciation deduction otherwise allow-

able for each of the following facilities: line 18c, certified pollution control facility; line 18d, units of railroad rolling stock; line 18e, on-the-job training facility; and line 18f, child-care facility.

**Line 18h.** Do not include any depletion on oil and gas wells. The partners must compute their depletion deductions separately under section 613A.

**Line 18i.** On line 18i(1), enter the excess intangible drilling costs from oil, gas, and geothermal wells under section 57(a)(11). On line 18i(2), enter the net income (loss) from oil, gas, and geothermal properties of the partnership.

#### Line 19

Enter the interest on investment indebtedness and items of investment income and expenses, and gains and losses from the sale or exchange of investment property. The interest reported on line 19a(1) may also be taken as a deduction on line 16. However, the interest reported on lines 19a(2) and 19a(3) must not appear as a deduction elsewhere on the return.

The amounts reported on lines 19b, 19c and 19d will be used on each partner's Form 4952, Investment Interest Expense Deduction, to determine the limitation on the investment interest expense deduction. The income and expenses included on these lines may be reported elsewhere on Form 1065 or Schedules K and K-1. For example, interest income included on line 19b may be reported on Form 1065, line 6.

Allocate investment interest expense to the period in which the indebtedness was incurred. The periods are: before December 17, 1969; before September 11, 1975, but after December 16, 1969; and after September 10, 1975. For more information, see Form 4952. Notify the partners of any part of the investment interest expense that is nonbusiness interest.

For more information and the special provisions that apply to "out of pocket" expenses and rental income from property subject to a net lease, see section 163(d) and Publication 550, Investment Income and Expenses. (Individuals, estates, and trusts, also see Form 4952.)

#### Line 20

Enter the partnership's investment in qualifying depreciable property by new and used categories and life-years on Schedule K. Enter each partner's share of the partnership's investment on Schedule K-1. Partners are allowed a tax credit based on their pro rata shares of this investment, as shown on Schedule K-1, by filing Form 3468, Computation of Investment Credit. (For information on whether property qualifies for the credit and for other information, see Form 3468 and related instructions.)

Attach a separate schedule showing the partnership's investment in qualified energy credit property. See Schedule B of Form 3468 for information needed.

#### Line 21a

Effective for tax years ending after September 30, 1980, a credit is allowed for sale after September 30, 1980, of alcohol fuel or the use of alcohol as a fuel by the partnership after September 30, 1980. The credit is figured at the partnership level and then apportioned to persons who are partners in the

partnership on the last day of the partnership's tax year.

Use Form 6478 to figure the credit. Enter the credit on line 21a.

The amount shown on this line must be included in the partnership's income. Report this credit on line 11 of Form 1065.

#### Line 21b

Effective for tax years ending after December 31, 1979, a credit is allowed for the sale of qualified fuels produced from nonconventional sources. Section 44D contains a definition of qualified fuels, provisions for figuring the credit, and other special rules. The credit is figured at the partnership level and then is apportioned to persons who are partners in the partnership on the last day of the partnership's tax year.

Attach a separate schedule to the return to show the computation of the credit. Enter the credit on line 21b.

#### Line 21c

If the partnership is a member of a cooperative that passes an unused regular investment credit, unused energy investment credit, or unused WIN credit through to its members, enter the partnership's share of the unused credits on line 21c and identify the types of unused credits. If the partnership receives an unused job credit from a cooperative, it combines the credit with any other jobs credit it figures on Form 5884 and passes the combined credit through to the partners.

The unused credits are apportioned to persons who are partners in the partnership on the last day of the partnership's tax year. Attach a statement to Schedule K-1 (Form 1065) to show each partner's share of each unused credit.

#### Line 22

(Schedule K-1 only.)

When regular or energy investment credit property is disposed of or ceases to qualify before the end of the "life-years category" assigned, notify each partner on line 22 of Schedule K-1. The partners must refigure their investment credit using as the useful life the period the property was actually held. In refiguring the credit, the partners must use the life-years categories of 0-3 years; 3-5; 5-7; and 7 or more. If the credit taken (including carrybacks and carryovers) is more than the refigured credit, the partner's income tax for the year of disposition must be increased by the excess. For more information, see Form 4255, Recapture of Investment Credit, and Publication 572, Investment Credit.

### Schedule L

#### Balance Sheets

The balance sheets that are filed should agree with the partnership's books and records. Explain any differences in an attached statement.

Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer may send copies of their balance sheets prescribed by the Commission or State or municipal authorities, as of the beginning and

end of the tax year instead of completing Schedule L. However, statements filed under this procedure must contain sufficient information to enable the IRS to reconstruct a balance sheet similar to that contained on Form 1065 without contacting the taxpayer during processing.

### Schedule M

#### Reconciliation of Partner's Capital Accounts

On Schedule M, show what caused the changes in the partners' capital accounts during the tax year.

The amounts shown should agree with the partnership's books and records. These amounts must also agree with the balance sheet amounts. If these amounts do not agree, attach an explanation of the difference.

Column d should include capital gains, tax-exempt interest income, and dividends qualifying for the exclusion. Column e should include capital losses, investment interest expense not allowed as a deduction, charitable contributions, and other itemized deductions, and additional first-year depreciation. Complete the reconciliation of each partner's capital account on Schedule K-1, item M, for each partner.

The amounts reported here should equal the total of the amounts reported in item M of all the partners' Schedules K-1.

### Schedule N

#### Computation of Net Earnings (Loss) from Self-Employment

#### Limited Partners

Limited partners may treat as self-employment income only guaranteed payments for services they actually rendered to, or on behalf of, the partnership to the extent that those payments are established as payment for those services. Show only these amounts on line 9 of Schedule K-1 for a limited partner. Do not show any amount on line 9 of Schedule K-1 for a trust or corporation that is a partner.

#### General Partners

General partners' net earnings (loss) from self-employment do not include:

- Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or registered form by a corporation, government, or political subdivision, unless received in the course of a trade or business as a dealer in stocks or securities.

- Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. However, receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant (such as rooms in hotels, boarding houses, apartment houses, tourist homes, or space in parking lots, trailer parks, warehouses, or storage garages) are not rentals from real estate for this purpose. General partners should include these amounts in determining net earnings (loss) from self-employment.

#### Guaranteed Payments

Include in the amount on line 2 any guaranteed payments to partners reported on Schedule K, lines 1a(1) and 1a(2). Also include other ordinary income and expense items reported on Schedule K that are self-employment income or expenses under section 1402.

### Additional Information Required

#### Form 1065, page 4

**Question M. Partnership Information on International Boycotts.** All partnerships must answer the questions on International Boycotts. See Form 5713, International Boycott Report, for additional information.

Under section 999(e), you may be required to file Form 5713 if you are:

- a partnership,
- a partner in a partnership, or
- a partnership which is a U.S. shareholder in a foreign corporation, AND you have operations in or with
- a country,
- the government of a country,
- a company, or
- a national of a country that requires participation in, or cooperation with, an international boycott as a condition of doing business.

Further, if the partnership participates in, or cooperates with, an international boycott (as defined in section 999(b)(3)) during the tax year, part of the foreign tax credit will be denied the partners. Anyone subject to the reporting requirements of section 999(e) must file Form 5713. The partnership must furnish each partner a copy of Form 5713 filed by the partnership if there has been participation in or cooperation with an international boycott.

If you answer any of the questions "Yes," you must give each partner a statement showing that you had operations in a boycotting country, that you participated in or cooperated with an international boycott, and that you filed Form 5713.

#### Questions O and P. Foreign Financial Accounts and Foreign Trusts

Fill in this part if you had a foreign account or were the grantor of, or transferor to, a foreign trust.

**Question O. Check "Yes" if either:**  
a. OR b. below applies to you.  
a. At any time during the year the partnership had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country.

Exception: Check "No" if either of the following applies to the partnership:  
• The combined value of the accounts was \$1,000 or less during the whole year.

• The accounts were with a U.S. military banking facility operated by a U.S. financial institution.

b. The partnership owns more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

Get Form 90-22.1, Report of Foreign Bank and Financial Accounts, to see if the partnership is considered to have an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country.

If you check "Yes" for Question O, file Form 90-22.1 by June 30, 1981. File it with the Department of the Treasury at the address shown on the form. Form 90-22.1 is not a tax return, so do not file it with the IRS. But be sure to file Form 1065 with IRS.

The partnership can get Form 90-22.1 from many IRS offices.

**Question P. Check "Yes" if the partnership was a grantor of, or a transferor to, a foreign trust that existed during the tax year.**

A U.S. partnership that ever transferred property to a foreign trust may have to include the income from that property in the partnership's taxable income if the trust had a U.S. beneficiary during 1980. (See section 679.)

If the partnership transfers property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership, an excise tax is imposed under section 1491 (see Form 926, Return by a Transferor of Property to a Foreign Corporation, Foreign Estate or Trust, or Foreign Partnership). To avoid this excise tax, the partnership may choose to treat the transfer as a taxable sale or exchange as specified in section 1057.

# Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions, for use on Form 1065 partnership returns, are based on the Standard Industrial Classification system developed by the Office of Federal Statistical Policy and Standards, Department of Commerce, to classify enterprises and

establishments by type of activity in which engaged. Using the list below, enter on page 1, under C, the code for the specific industry group for which the largest percentage of "total assets" is used. "Total assets" means the amount entered on Schedule L, line 13.

column (D). On page 1, under A, state the principal business activity and under B, state the principal product or service which accounts for the largest percentage of total assets. For example, if the principal business activity is "Retail food store," the principal product or service may be "dairy products."

## Agriculture, Forestry, and Fishing

**Code**  
**Farms:**  
 0120 Field crop.  
 0180 Vegetable and melon farms.  
 0170 Fruit and nut tree farms.  
 0180 Horticultural specialty.  
 0211 Beef cattle feedlots.  
 0212 Beef cattle, except feedlots.  
 0213 Hogs, sheep, and goats.  
 0240 Dairy farms.  
 0250 Poultry and eggs.  
 0260 General livestock (except animal specialty).  
 0270 Animal specialty.  
**Agricultural services and forestry:**  
 0740 Veterinary services.  
 0751 Livestock breeding.  
 0754 Animal services, except livestock breeding and veterinary.  
 0780 Landscape and horticultural services.  
 0790 Other agricultural services.  
 0800 Forestry.  
**Fishing, hunting, and trapping:**  
 0930 Commercial fishing, hatcheries and nurseries.  
 0970 Hunting, trapping, and game propagation.

## Mining

1000 Metal mining.  
 1150 Coal mining.  
 1300 Oil and gas extraction.  
 1400 Nonmetallic minerals except fuel.

## Construction

**General building contractors and operative builders:**  
 1510 General building contractors.  
 1531 Operative builders.  
**Heavy construction contractors:**  
 1611 Highway and street construction.  
 1620 Heavy construction, except highway.  
**Special trade contractors:**  
 1711 Plumbing, heating, and air conditioning.  
 1721 Painting, paperhanging, and decorating.  
 1731 Electrical work.  
 1740 Masonry, stonework, and plastering.  
 1750 Carpentering and flooring.  
 1761 Roofing and sheet metal work.  
 1771 Concrete work.  
 1781 Water well drilling.  
 1790 Miscellaneous special trade contractors.

## Manufacturing

2000 Food and kindred products.  
 2098 Textile mill products.  
 2300 Apparel and other textile products.  
 2400 Lumber and wood products except furniture.  
 2500 Furniture and fixtures.  
 2700 Printing, publishing, and allied industries.  
 2800 Chemicals and allied products.  
 3100 Leather and leather products.  
 3200 Stone, clay, and glass.  
 3300 Primary metal industries.  
 3400 Fabricated metal products.  
 3500 Machinery, except electrical.  
 3600 Electrical and electronic equipment.  
 3700 Transportation equipment.  
 3970 Other manufacturing industries.

## Transportation, Communication, Electric, Gas, and Sanitary Services

**Local and interurban passenger transit:**  
 4121 Taxicabs.

**Code**  
 4180 Other passenger transportation.  
 4210 Trucking, local and long distance.  
 4289 Public warehousing and trucking terminals.  
**Other transportation including transportation services:**  
 4400 Water transportation.  
 4540 Transportation by air.  
 4722 Passenger transportation arrangement.  
 4723 Freight transportation arrangement.  
 4799 Other transportation services.  
 4800 Communication.  
 4900 Electric and gas services.  
 4950 Sanitary services.

## Wholesale Trade

**Durable:**  
 5010 Motor vehicles and automotive equipment.  
 5030 Lumber and construction materials.  
 5060 Electrical goods.  
 5070 Hardware, plumbing, and heating equipment.  
 5080 Farm machinery, and equipment.  
 5089 Other machinery, equipment, and supplies.  
 5095 Other durable goods.  
**Non-durable:**  
 5120 Drugs, chemicals, and allied products.  
 5130 Groceries, piece goods, and notions.  
 5140 Groceries and related products.  
 5150 Farm-product raw materials.  
 5180 Alcoholic beverages.  
 5195 Other nondurable goods.

## Retail Trade

**Building materials, hardware, garden supply, and mobile home dealers:**  
 5211 Lumber and other building materials dealers.  
 5231 Paint, glass, and wallpaper stores.  
 5251 Hardware stores.  
 5261 Retail nurseries and garden stores.  
 5271 Mobile home dealers.  
**General merchandise:**  
 5331 Variety stores.  
 5398 Other general merchandise stores.  
**Food stores:**  
 5411 Grocery stores.  
 5420 Meat and fish markets.  
 5431 Fruit stores and vegetable markets.  
 5441 Candy, nut, and confectionery stores.  
 5451 Dairy products stores.  
 5460 Retail bakeries.  
 5490 Other food stores.  
**Automotive dealers and service stations:**  
 5511 New car dealers (franchised).  
 5512 Used car dealers.  
 5531 Auto and home supply stores.  
 5541 Gasoline service stations.  
 5551 Boat dealers.  
 5561 Recreational vehicle dealers.  
 5571 Motorcycle dealers.  
 5599 Aircraft, and other automotive dealers.  
**Apparel and accessory stores:**  
 5611 Men's and boys' clothing and furnishings.  
 5621 Women's ready-to-wear stores.  
 5631 Women's accessory and specialty stores.  
 5641 Children's and infants' wear stores.  
 5651 Family clothing stores.  
 5661 Shoe stores.  
 5681 Furriers and fur shops.

**Code**  
 5699 Other apparel and accessory stores.  
 5700 Furniture, home furnishings, and equipment stores.  
 5712 Furniture stores.  
 5713 Floor covering stores.  
 5714 Drapery, curtain, and upholstery stores.  
 5719 Home furnishings, except appliances.  
 5722 Household appliance stores.  
 5732 Radio and television stores.  
 5733 Music stores.  
**Eating and drinking places:**  
 5812 Eating places.  
 5813 Drinking places.  
**Miscellaneous retail stores:**  
 5912 Drug stores and proprietary stores.  
 5921 Liquor stores.  
 5941 Sporting goods stores and bicycle shops.  
 5942 Book stores.  
 5943 Stationery stores.  
 5944 Jewelry stores.  
 5945 Hobby, toy, and game shops.  
 5946 Camera and photographic supply stores.  
 5947 Gift, novelty, and souvenir shops.  
 5948 Luggage and leather goods stores.  
 5949 Sewing, needlework, and piece goods stores.  
 5961 Mail order houses.  
 5962 Merchandising machine stores.  
 5963 Direct selling organizations.  
 5964 Fuel and ice dealers (except fuel oil and bottled gas dealers).  
 5983 Fuel oil dealers.  
 5984 Liquefied petroleum gas (bottled gas) dealers.  
 5992 Florists.  
 5993 Cigar stores and stands.  
 5994 News dealers and newsstands.  
 5996 Other miscellaneous retail stores.

**Finance, Insurance, and Real Estate**  
**6000 Banking:**  
 6100 Credit agencies other than banks.  
**Security and commodity brokers, dealers, exchanges and services:**  
 6212 Security underwriting syndicates.  
 6218 Security brokers and dealers, except underwriting syndicates.  
 6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.  
**Real estate:**  
 6411 Insurance agents, brokers, and services.  
 6511 Real estate operators (except developers) and lessors of buildings.  
 6520 Lessors of real property other than buildings.  
 6531 Real estate agents, brokers, and managers.  
 6541 Title abstract offices.  
 6552 Subdividers and developers, except cemeteries.  
 6553 Cemetery subdividers and developers.  
 6561 Combined real estate, insurance, loan, law offices.  
**Holding and other investment companies:**  
 6746 Investment clubs.  
 6747 Common trust funds.  
 6748 Other holding and investment companies.

## Services

**Hotels and other lodging places:**  
 7012 Hotels.  
 7013 Motels, motor hotels, and tourist courts.  
**Personal services:**  
 7215 Coin-operated laundries and dry cleaning.  
 7219 Other laundry, cleaning, and garment services.  
 7221 Photographic studios, portrait studios.  
 7231 Beauty shops.  
 7241 Barber shops.  
 7251 Shoe repair and hat cleaning shops.  
 7261 Funeral services and crematories.  
 7299 Miscellaneous personal services.  
**Business services:**  
 7310 Advertising.  
 7340 Services to buildings.  
 7370 Computer and data processing.  
 7392 Management, consulting, and public relations services.  
 7394 Equipment rental and leasing.  
 7398 Other business services.  
 7400 Automotive repair and services:  
 7510 Automotive rentals and leasing, without drivers.  
 7520 Automobile parking.  
 7531 Automobile top and body repair shops.  
 7538 General automobile repair shops.  
 7539 Other automotive repair shops.  
 7540 Automotive services, except repair.  
**Miscellaneous repair services:**  
 7622 Radio and TV repair shops.  
 7628 Electrical repair shops, except radio and TV.  
 7641 Reprography and furniture repair.  
 7680 Other miscellaneous repair shops.  
**Motion picture:**  
 7812 Motion picture and video tape production, distribution, and service.  
 7830 Motion picture theaters.  
**Amusement and recreation services:**  
 7920 Producers, orchestras, and entertainers.  
 7932 Billiard and pool establishments.  
 7933 Bowling alleys.  
 7941 Professional sports clubs and promoters.  
 7948 Racing, including track racing.  
 7980 Other amusement and recreation services.  
**Medical and health services:**  
 8011 Offices of physicians.  
 8020 Offices of dentists.  
 8031 Offices of osteopathic other than buildings.  
 8041 Offices of chiropractors.  
 8042 Offices of podiatrists.  
 8048 Registered and practical nurses.  
 8050 Nursing and personal care facilities.  
 8060 Health laboratories.  
 8071 Medical laboratories.  
 8072 Insurance, loan, law offices.  
 8098 Other medical and health services.  
**Other services:**  
 8111 Legal services.  
 8200 Educational services.  
 8201 Engineering and architectural services.  
 8332 Charitable, public accountants.  
 8392 Recreational, auditing, and bookkeeping services.  
 8999 Other services, not elsewhere classified.

# SCHEDULE F (Form 1040)

Department of the Treasury  
 Internal Revenue Service  
 Name of proprietor(s)

# Farm Income and Expenses

Attach to Form 1040, Form 1041, or Form 1065.  
 See Instructions for Schedule F (Form 1040).

1980

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Farm name and address  
 Social security number  
 Employer identification number

## Part I Farm Income—Cash Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

### Sales of Livestock and Other Items You Bought for Resale

a. Description	b. Amount	c. Cost or other basis
1 Livestock		
2 Other items		
3 Totals		
4 Profit or (loss), subtract line 3, column c, from line 3, column b		

### Sales of Livestock and Produce You Raised and Other Farm Income

Kind	Amount
5 Cattle	
6 Calves	
7 Sheep	
8 Swine	
9 Poultry	
10 Dairy products	
11 Eggs	
12 Cotton	
13 Tobacco	
14 Vegetables	
15 Soybeans	
16 Corn	
18 Other grains	
19 Hay	
20 Straw	
21 Fruits and nuts	
22 Machine work	
23 a Patronage dividends	
b Less: Nonincome items	
c Net patronage dividends	
24 Per-unit retains	
25 Nonpatronage distributions from exempt cooperatives	
26 Agricultural program payments: a Cash	
b Materials and services	
27 Commodity credit loans under election (or forfeited)	
28 Federal gasoline tax credit	
29 State gasoline tax refund	
30 Other (specify)	
31 Add amounts in column for lines 5 through 30	
32 Gross profits* (add lines 4 and 31)	
33 Net farm profit or (loss) (subtract line 57 from line 32). If a profit, enter on Form 1040, line 19, and on Schedule SE, Part I, line 1a. If a loss, go on to line 59. (Fiduciaries and partnerships, see the Instructions.)	

## Part II Farm Deductions—Cash and Accrual Method

Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursement before entering the deduction below.

Items	Amount
33 a Labor hired	
b Jobs credit	
c WIN credit	
d Total credits	
e Balance (subtract line 33d from line 33a)	
34 Repairs, maintenance	
35 Interest	
36 Rent of farm, pasture	
37 Feed purchased	
38 Seeds, plants purchased	
39 Fertilizers, lime, chemicals	
40 Machine hire	
41 Supplies purchased	
42 Breeding fees	
43 Veterinary fees, medicine	
44 Gasoline, fuel, oil	
45 Storage, warehousing	
46 Taxes	
47 Insurance	
48 Utilities	
49 Freight, trucking	
50 Conservation expenses	
51 Land clearing expenses	
52 Pension and profit-sharing plans	
53 Employee benefit programs other than line 52	
54 Other (specify)	
55 Add lines 33e through 54	
56 Depreciation (from Part III, line 62)	
57 Total deductions (add lines 55 and 56)	
58 Gross profits* (add lines 32 and 57)	
59 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see Instructions)?	Yes No

\*Use amount on line 32 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)



**Line 1**

In column (b) show the amount you received from sales of livestock you bought for resale. In column (c) show the cost or other basis of the livestock.

**Line 2**

In column (b) show the amount you received from sales of other items you bought for resale. In column (c) show the cost or other basis of those items.

**Line 4**

If you sold livestock because of a drought, you can choose to count the income from the sale in the year after the drought, instead of the year of the sale. You can do this if:

- your main business is farming, AND
- you can show that you sold the livestock only because of the drought, AND
- your area qualified for Federal aid. You may include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

**Lines 5 through 21**

Show the amount you got from the sale of livestock and produce you raised.

**Line 22**

Show the amount you were paid for the use of your farm machinery.

**Line 23**

Show patronage dividends you received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances you received from a marketing cooperative.

You do not have to include as income patronage dividends from buying:

- personal or family items.
- capital assets.
- depreciable assets you use in your business.

Enter these amounts on line 23b. If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

**Line 24**

If you get per-unit retains in cash, show the amount of cash. If you get qualified per-unit retain certificates, show the stated dollar amount of the certificate.

**Line 26**

Enter on line 26a cash you got as price support payments, diversion payments and cost-share payments (sight drafts).

On line 26b, show the amounts the Department of Agriculture paid for materials such as fertilizer or lime, or services such as grading or constructing dams.

**Line 27**

Report Commodity Credit Corporation loans you received as income if:

- the commodities are delivered or forfeited to the Corporation instead of sold in the market, OR

• you choose to report the loan as income when you receive it. If you do this, attach a statement showing the details of the loan. You must continue to report these loans as income unless the IRS permits you to change your accounting method.

**Line 28**

If you took a credit for Federal gasoline tax on your 1979 Form 1040, enter the amount of the credit here.

**Line 29**

Enter the amount of any State gasoline tax refund you got in 1980.

**Line 30**

Use this line to report income other than that shown on lines 1 through 29.

Report the sale of commodity futures contracts on this line if they were made to protect you from price changes. These are a form of business insurance and are considered hedges. Enter any profit on line 30. If you had a loss in a closed futures contract, show it as a minus amount.

Purchases or sales contracts are not true hedges if they offset losses that already happened. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report the gain or loss on Schedule D, (Form 1040, 1041, or 1065). Report as income the amount of the credit for alcohol used as a fuel that was entered on Form 6478, line 13.

**Part II****Farm Deductions****Cash and Accrual Method**

Do not deduct:

- personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- expenses of raising anything you or your family used.
- the value of animals you raised that died.

- loss of inventory
- personal losses.
- the cost of planting and growing citrus or almond groves for the first four years after you plant them. You must treat these items as part of the cost of the grove. However, you may depreciate the cost of an irrigation system used in connection with the citrus grove, beginning in the year the system is placed in service.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

**Farming Syndicates**

A farming syndicate may be:

- a partnership, or
- any other noncorporate group, or
- a small business corporation, if
  - a. the interests in the business have ever been for sale in a way that would require registration with any Federal or State agency, or
  - b. more than 35 percent of the loss during any tax year is spread between limited partners or limited entrepreneurs.

(A limited partner or limited entrepreneur is a person who does not take any active part in managing the business, and who can lose only the amount he or she has invested.)

If you are a farming syndicate, your deductions are limited as follows:

- Generally, you can deduct feed, seed, fertilizers and other farm supplies only in the year you actually use them (or only in the year you can deduct them under your accounting method). However, if you bought supplies you could not use because of fire, storm, flood, disease, or other casualty, then you may deduct them in the year you bought them.
- You must spread the cost of poultry you bought to use in business (or to resell) over 12 months, or the useful life, whichever is less.
- You cannot deduct the cost of planting, cultivating, maintaining or developing groves, orchards or vineyards, which produce fruit or nuts, before the tax year in which they produce commercial quantities. You must treat these costs as part of the cost of the grove.

Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own or your family's labor. Enter on line 33b the jobs credit from Form 5884 and on line 33c, the WIT credit from Form 4874. Subtract the total of these credits from labor hired on line 33a and enter the balance on 33b.

For more details, please get Publication 906, Targeted Jobs and WIN Credits.

**Line 33**

Enter the amount you paid for repairs and upkeep of farm buildings (but not your home), machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes. If you use the Class Life Asset Depreciation Range (CLADR) system, include the total amount of the repair allowance under that system on this line.

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes. If you use the Class Life Asset Depreciation Range (CLADR) system, include the total amount of the repair allowance under that system on this line.

**Line 34**

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes. If you use the Class Life Asset Depreciation Range (CLADR) system, include the total amount of the repair allowance under that system on this line.

**Line 35**

Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1980 for years after 1980, include only the part that applies to 1980.

**Line 36**

If you are a tenant farmer and pay the owner of the land a share of the crop rather than cash, show the cost of raising the crop. Do not enter the value of the crop.

**Line 37**

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. If the feed is to be consumed by your livestock in a later tax year, however, the expense might not be deductible in the year paid. See Publication 225 for more information on advance payments for feed.

**Line 40**

Show what you paid to rent machinery used on your farm.

**Line 46**

You can deduct the following taxes:

- real estate and personal property taxes on farm business assets.
- social security taxes you paid to match what you are required to withhold from farm employees' wages.

Do not deduct:

- Federal income taxes.
- estate and gift taxes.
- taxes assessed to pay for improvements such as paving, sewers, etc.
- taxes on your home or personal property.
- other taxes not related to the farm business.

**Line 47**

Show only the amount of premiums for fire, storm, crop, and theft insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health or disability insurance on yourself or your family.

**Line 48**

Show what you paid for gas, electricity, water, etc. for business use on the farm. Do not include personal utilities.

**Line 49**

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

**Line 50**

You can deduct what you spent to conserve soil or water, or to prevent erosion of your land. You can also deduct what you paid to a soil or water district for conservation expenses. Do not deduct more than 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, you can carry the excess over to following years.

**Line 51**

Show what you paid to clear land so you could farm it. Do not enter more than \$5,000 or 25% of your taxable income from farming, whichever is less.

**Line 52**

Enter the amount you paid to pension, profit-sharing, or annuity plans for your employees. If the plan included you as an owner-employee, see the instructions for Form 1040, line 26. Enter the amount you paid for yourself on that line.

**Line 53**

Enter any amounts you paid to programs for your employees that are not a part of the plans on line 52. Examples are insurance, health and welfare programs. Do not include here amounts paid for yourself or your family.

**Line 54**

Enter expenses not listed on another line, such as:

- office supplies.
- advertising.
- car and truck expenses. You can deduct what it cost you to run your car or truck, or you can use a fixed mileage rate. The rate is 20 cents a mile for the first 15,000 miles, and 11 cents a mile for each 11 cents a mile thereafter. If the car or truck is fully depreciated, you must use 11 cents a mile for all miles. If you use

more than one vehicle for business, you must use the actual cost and not the mileage rate. If you use the car for both personal and farm purposes, show only the miles (or costs) which apply to farming. • Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1980.

**Line 55**

If you have a profit, stop here. Enter the amount here and on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6). Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 9.

If you have a loss, go on to line 59 before entering your loss on line 58.

**Line 59**

Deductions for losses by persons who are engaged in farming as a trade or business, or for the production of income, are limited to the amount they have "at risk" in the farm. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the fair market value of your own property (not used in the activity) which secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this farm that:

- you borrowed from a person who is related to you under section 267(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop-loss agreement or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans, or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 58 and on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you answered "YES" to the question on line 59, enter on line 58 either the amount of your loss or the amount for which you are considered "at risk", whichever is smaller. For example, if your loss is \$1,000 and your amount "at risk" is \$400, you would enter (\$400) on line 58. Or, if your loss is \$1,000 and your amount "at risk" is \$1,200, enter (\$1,000) on line 58.

If your "at risk" amount is smaller than zero, enter zero. Also enter this amount as your loss from farming on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see section 465 of the I.R. Code), combine the gain or loss on the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

**Part III****Depreciation**

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent

nature. You may list each asset separately, or you may group assets into depreciation accounts. You must figure the depreciation separately for each asset or group. Please see Publication 534, Depreciation, for more information on depreciation methods, grouping assets, limitations and special rules.

Do not include depreciation on:

- your home, furniture, or other personal items.
- land.
- livestock you bought or raised for resale, or
- other property in your inventory.

**Line 60**

You can choose to deduct an additional allowance for first-year depreciation on certain assets that have a useful life of 6 years or more. If you choose this additional allowance, enter the amount on line 60. You must subtract this amount from the cost or other basis of the asset on which you are taking the additional depreciation. This will reduce the cost or other basis amount on line 61.

Note: Your total additional first-year depreciation deduction from all sources is limited to \$2,000 (\$4,000 if married filing a joint return).

**Line 61**

Be sure to reduce the cost or other basis of assets by any additional first-year depreciation taken on line 60.

If you need more space, use Form 4562.

**Line 62**

Add line 60 and line 61, column g. Enter the total on line 62 and in Part II, line 56.

**Part IV****Farm Income****Accrual Method**

If you used the accrual method, report farm income when you earned it, not when you received it. Generally, you must inventory your animals and crops if you used this method. See Publication 225, Farmer's Tax Guide, for exceptions, inventory methods, and how to change from accrual to cash methods of accounting.

**Lines 63 through 76**

For each item listed, fill in columns (b), (c), (d) and (e) across. See the line-by-line instructions for Part I for more information.

**Part V****Summary of Income and Deductions****Accrual Method****Lines 80 and 81**

See instructions for Part I, lines 26 and 27.

**Line 82**

If you take a credit for Federal gasoline tax on your 1980 income tax return, enter the amount of the credit on this line.

**Line 83**

If you are due a refund of State gasoline tax for 1980, enter the amount here.

**Line 84**

See instructions for Part I, line 30.

**Lines 81 and 92**

See instructions for Part I, lines 58 and 59.

